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

OMB No. 1545-0020

2015

Department of the Treasury Internal Revenue Service

▶ Information about Form 709 and its separate instructions is at www.irs.gov/form709.

(For gifts made during calendar year 2015)

Interr	nal Re	evenue Serv	vice		See instructions.						_			
	1 Do	onor's first	t name ar	nd middle initial	2 Donor's last name	;	3 Donor's socia	l securit	y number					
	4 Ad	Address (number, street, and apartment number) 5 Legal resider												
	6 Ci	6 City or town, state or province, country, and ZIP or foreign postal code 7 Citizenship (see								ee instructions)				
ے	8	If the	donor d	lied during the year, check here ▶	,		Yes	s No						
탸	9	If you	u extend	ed the time to file this Form 709, che										
В	10	Enter	r the tota	al number of donees listed on Sched	ule A. Count each person only on	nce ►								
Infor	11a			e donor) previously filed a Form 709 dress changed since you last filed Fo										
a	12			band or wife to third parties. Do ye										
-General Information				by your spouse to third parties duri										
9				. If the answer is "No," skip lines 1										
_	13	Name	e of con	senting spouse		14 SSN								
Part	15	Were	you ma	urried to one another during the entire	e calendar year? (see instructions	s)								
۵	16			heck whether 🗌 married 🔲 divorced										
	17	Will a	a gift tax	return for this year be filed by your s	pouse? (If "Yes," mail both return	ns in the sar	me envelope.)							
	18			Douse. I consent to have the gifts (and go made one-half by each of us. We are both							ndar year			
	Cor	nsenting s	spouse's	signature ▶				Date▶	•		_			
	19			plied a DSUE amount received from " complete Schedule C										
Ī				amount from Schedule A, Part 4, lin				1						
			2 Enter the amount from Schedule B, line 3											
			Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)											
		6 B	Balance.	Subtract line 5 from line 4				6						
	Computation	7 A	Applicab	le credit amount. If donor has DSU redule C, line 4; otherwise, see instru	E amount from predeceased sp	oouse(s), en	ter amount	7						
	Ę			applicable credit against tax allowal				8						
	п			Subtract line 8 from line 7. Do not er		-	´ I	9						
	Ņ			% (.20) of the amount allowed as a										
	ax C			d before January 1, 1977 (see instruc			' '	10						
	⊢	11 B	Balance.	Subtract line 10 from line 9. Do not e	enter less than zero		1	11						
	2-			le credit. Enter the smaller of line 6 o				12						
				r foreign gift taxes (see instructions)				13						
	Part			dits. Add lines 12 and 13				14						
		15 B	Balance.	Subtract line 14 from line 6. Do not e	enter less than zero			15						
		16 G	Generati	on-skipping transfer taxes (from Scho	edule D, Part 3, col. H, Total) .			16						
ere		17 T	Total tax	. Add lines 15 and 16				17						
ج		18 G	Gift and	generation-skipping transfer taxes pr	epaid with extension of time to fi	ile		18						
g		19 If	f line 18	is less than line 17, enter balance du	ue (see instructions)			19						
ō		20 If		is greater than line 17, enter amount				20						
ne)				penalties of perjury, I declare that I have edge and belief, it is true, correct, and co										
9	o:			owledge.	imploto. Boolardion of proparor (orin	or triair dorior	, io bassa on c		iation or	Willion prop	our or muo			
Attach check or money order here.	Się He	ere				ı		with	the prepa	liscuss this arer shown ns)? \ Ye s	below			
he														
РC			<u> </u>	nature of donor	In	Date								
Attac	Pa Pre	id eparer		ype preparer's name	Preparer's signature	Di	ate	Check self-en	if if	PTIN				
		e Only	F:	name >				Firm'	's EIN ▶					
		- Ciny	Firm's	address ►	Phor	Phone no.								

SCHE	EDULE A Computation of Taxable Gifts (II	ncludin	g transfers in t	rust) (se	e instructions	s)	
A Doe	s the value of any item listed on Schedule A reflect any va	luation d	iscount? If "Yes,"	attach exp	lanation		Yes 🗌 No 🗌
	◆ Check here if you elect under section 529(c)(2)(B) to tre 5-year period beginning this year. See instructions. Attach			year to a c	ualified tuition p	orogram as made	ratably over a
	- Gifts Subject Only to Gift Tax. Gifts less political org			ducationa	al ovelusions (s	oo instructions)	
A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Gifts ma	ade by spouse —complete only if you are splitting gifts	with yo	ur spouse and he	s/she also	made gifts.		
Part 2-	f Part 1. Add amounts from Part 1, column H -Direct Skips. Gifts that are direct skips and are subjectively parts.					▶ er tax. You must	list the gifts in
A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Gifts ma	ade by spouse —complete only if you are splitting gifts	with yo	ur spouse and he	e/she also	made gifts.		
Part 3-	f Part 2. Add amounts from Part 2, column H Indirect Skips. Gifts to trusts that are currently subject these gifts in chronological order.	ect to gi		· · ·		► tion-skipping tra	ansfer tax. You
A Item number	Donee's name and address Relationship to donor (if any) Description of gift If the gift was of securities, give CUSIP no. If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Gifts ma	ade by spouse —complete only if you are splitting gifts	with yo	ur spouse and he	/she also	made gifts.		
Total o	f Part 3. Add amounts from Part 3, column H....					▶	

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Part 4-	-Taxable Gift	Reconciliation									
1	Total value of gi	fts of donor. Add totals from colu	umn H of Parts 1,	2, and	3				1		
2	Total annual exc	clusions for gifts listed on line 1 (s	see instructions)						2		
3	Total included a	mount of gifts. Subtract line 2 fro	om line 1						3		
Deduct	t ions (see instrud	ctions)									
4	Gifts of interests	s to spouse for which a marital de	eduction will be cl	aimed	based			1			
		s				4					
5	Exclusions attril	outable to gifts on line 4				5					
6		on. Subtract line 5 from line 4 .									
7		ction, based on item nos.									
8	Total deduction	s. Add lines 6 and 7							8		
9	Subtract line 8 f								9		
10		pping transfer taxes payable with	•						10		
	Taxable gifts. A	Add lines 9 and 10. Enter here and	d on page 1, Part	2—1a	x Computa	ation, line	1		11		
	•	TIP) Marital Deduction. (see ins			-	,					
If a trus	t (or other prope	rty) meets the requirements of qu	ualified terminable	intere	st property	under se	ection 2523	s(f), and:			
a. Th	e trust (or other	property) is listed on Schedule A,	and								
then the section	e donor shall be 2523(f). han the entire va	ist (or other property) is entered in deemed to have made an election lue of the trust (or other property) insidered to have made an election	n to have such tru) that the donor ha	st (or o	other propuded	erty) treat rts 1 and	ed as qual	ified ten	minable entere	d as a deducti	on on line
the amo	ount of the trust y) listed in Parts	(or other property) deducted on S 1 and 3 of Schedule A.	Schedule A, Part 4	, line 6	. The den	òminator i	s equal to	the tota	l value	of the trust (or	other
2044). S she will	See instructions	ection, the terminable interest profor line 4 of Schedule A. If your sponson the entered at the	pouse disposes (b	y gift o	or otherwis	se) of all o	r part of th	e qualify	ying life	income intere	st, he or
12 F	lection Out of C	TIP Treatment of Annuities									
_		ou elect under section 2523(f)(6)	not to treat as qua	alifiad t	erminable	interest r	ronerty an	v ioint a	ınd eur	vivor annuities	that are
		lle A and would otherwise be trea	•								
•		Schedule A for the annuities for v	•				under see	11011 202	-0(1). 0		. Littor tilo
			, , , , , , , , ,	3							
SCH	EDULE B	Gifts From Prior Periods									
If you a	answered "Yes omputation on	," on line 11a of page 1, Part page 1 (or Schedules C or D, ne column C amounts. Attach	1, see the instru , if applicable). (
		de Column O amounts. Attaon	calculations.								
	A ndar year or ndar quarter	B Internal Revenue o			credit (ur	C of applicable ified creditest gift tax) Amou	D Int of spection for ending I	prior	E Amour	
(see ii	nstructions)	where prior return wa	as illeu			iods after er 31, 1976	lanı	uary 1, 19		taxable	giits
1	Totals for prior	periods		1							
2 3	Total amount of	by which total specific exemption taxable gifts for prior periods. A on page 1, Part 2—Tax Computa	dd amount on line	1, co	umn E an	d amount	if any, on	line 2.	3		

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SCHEDULE C De	ceased Spousai Unus	ea Exclusion	(D20E) /	Amount						
Provide the following info before beginning Schedu	ormation to determine the Dule C.	OSUE amount an	d applicab	e credit re	eceived from p	rior spou	ses. C	Complet	e Schedule	e A
·	A pouse (dates of death after r 31, 2010 only)	B Date of Death		C ty Election ade?	If "Yes," DSU Amount Receiv from Spouse	ed by D	onor to (list cur	nt Applied Lifetime rrent and	Date of G (enter as mr for Part 1 a	m/dd/yy and as
			Yes	No			prior gi	fts)	yyyy for P	Part 2)
Part 1—DSUE RECE	EIVED FROM LAST DE	CEASED SPO	DUSE							
Part 2—DSUE RECE	EIVED FROM PREDEC	EASED SPOU	JSE(S)							
TOTAL (for all D	SUE amounts applied from o	column E for Part	1 and Part 2	2)						
1 Donor's basic exc	lusion amount (see instructio	ons)					1			
2 Total from column	E, Parts 1 and 2						2			
3 Add lines 1 and 2							3			
4 Applicable credit	on amount in line 3 (See Tak	ole for Computing	Gift Tax in	the instru	ctions). Enter h	ere and				
on line 7, Part 2-							4			İ
SCHEDULE D Co	mputation of Generat							•		
Note. Inter vivos direct s exemptions claimed) on	kips that are completely ex	cluded by the G	ST exempt	on must s	till be fully rep	orted (ind	ludin	g value	and	
Part 1—Generation-Ski										
A	В			С				D		
Item No. (from Schedule A, Part 2, col. A)	Value (from Schedul Part 2, col. H)	e A,		Nontaxable tion of Trans	sfer			Transfer (I. C from		
Gifts made by spouse (f	or gift splitting only)				<u>, </u>					

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	-GSIE	Acinpuon riccono	madon (Ocodo	n 2031) and 56	ection 2652(a)(3)	Election			
Check	here ►	☐ if you are makin	g a section 2652	(a)(3) (special Q	TIP) election (see i	nstructions)			
Enter t	he item nı	umbers from Sched	ule A of the gifts	for which you a	e making this elec	tion ►			
1	Maximu	m allowable exempt	ion (see instructi	ons)				1	
2	Total ex	emption used for pe	riods before filin	g this return .				2	
3	Exempti	on available for this	return. Subtract	line 2 from line	1			3	
4	Exempti	on claimed on this r	eturn from Part 3	3, column C tota	I, below			4	
5		tic allocation of exe	•	•		•			
	allocatio	on rules, you must at	tach an " Electio	n Out" stateme	nt. (see instruction	s)		5	
6	•	on allocated to trar				st attach a "Notic	e of Allocation."		
	(see inst	ructions)						6	
_								_	
7	Add line	s 4, 5, and 6						7	
_					" 0				
8	•	on available for futu	re transfers. Sub	tract line / from	line 3	<u></u>		8	
Part 3	A Tax G	omputation B			E		G		Н
Ite	m No.	Net Transfer	C GST Exemption	D Divide col. C	Inclusion Ratio	F Maximum Estate	Applicable Rate	Ge	eneration-Skipping
	Schedule Part 1)	(from Schedule D, Part 1, col. D)	Allocated	by col. B	(Subtract col. D	Tax Rate	(multiply col. E by col. F)	, ,	Transfer Tax tiply col. B by col. G)
D, i					from 1.000)				
	ur ij	1 art 1, 001. D)					by col. 1)	(mui	
	art 1)	1 art 1, 001. D)					by col. 1)	(mul	
	art 1)	1 at 1, 501. <i>D</i>					by coi. 1)	(mur	
		1 at 1, 601. B)					by col. 1)	(mur	
		1 dr. 1, 661. b)					by col. 1)	(mur	
		1 dr. 1, 661. b)					by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
Gifts		spouse (for gift spli	tting only)				by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
Gifts			tting only)				by col. 1)	(mur	
	made by	spouse (for gift spli	tting only)				by col. 1)	(mur	
Total	made by	spouse (for gift spli	tting only)	Total gonesia	tion-skinning to	nefer tay Enter		(mur	
Total here ar	exemption	spouse (for gift spli	tting only)	_		insfer tax. Enter	nere; on page 3,	(mur	
Total here ar	exemption on Parot exceed	spouse (for gift spli	tting only)	Schedule A,	Part 4, line 10	insfer tax. Enter 0; and on page	nere; on page 3, 1, Part 2—Tax	(mur	