Form **706-GS(D)**

(Rev. November 2011)

Department of the Treasury
Internal Revenue Service

Generation-Skipping Transfer Tax Return For Distributions

▶ **Use for distributions made after December 31, 2010.**

For calendar year _____ .

OMB No. 1545-1144

Attach a copy of all Forms 706-GS(D-1) to this return.

Part I General Information

1a Name of skip person distributee	**1b Social security number of individual distributee** (see instructions)
2a Name and title of person filing return (if different from 1a, see instructions)	**1c Employer identification number of trust distributee** (see instructions)

2b Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town, or post office; state; and ZIP code)

Part II Distributions

a Trust EIN (from Form 706-GS(D-1), line 2a)	b Item no. (from Form 706-GS(D-1), line 3, column a)	c Amount of transfer (from Form 706-GS(D-1), line 3, column f (Tentative transfer))
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3 Total transfers (add amounts in column **c**) . . . . | **3** |

Part III Tax Computation

4	Adjusted allowable expenses (see instructions)	**4**
5	Taxable amount (subtract line 4 from line 3)	**5**
6	Maximum federal estate tax rate (see instructions)	**6** %
7	Generation-skipping transfer tax (Multiply line 5 by line 6)	**7**
8	Payment, if any, made with Form 7004	**8**
9	**Tax due** . . . . ▶	**9**
10	**Overpayment.** If line 8 is larger than line 7, enter amount to be refunded . . . . ▶	**10**

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.

Sign Here	▶	
	Signature of taxpayer or person filing on behalf of taxpayer	Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

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