United States Gift (and Generation-Skipping Transfer) Tax Return OMB No. 1545-0020

(For gifts made during calendar year 2007)

Department of the Treasury

Inter	nal Rev	venue Sen	vice	See separate instructions.								
	1 D	onor's fi	irst name and middle initial	2 Donor's last name	3 Donor's se	social security number						
_	4 A	ddress ((number, street, and apartment number)	idence (domicile)								
	6 C	ity, state	e, and ZIP code	p (see instructions)								
0	8	If the	donor died during the year check here	and enter date of death				Yes	No			
na	9		extended the time to file this Form 709,		-,							
0	10		the total number of donees listed on Sch									
General Information	11a 11b		you (the donor) previously filed a Form 709 answer to line 11a is "Yes," has your addres									
ner	12	Gifts I	by husband or wife to third parties. Do y	ration-skippin	g transfers	s) made						
g		, ,		ring the calendar year considered as made	•	•	`					
Ĭ				ing information must be furnished and your								
	40			es 13–18 and go to Schedule A.)								
Part	13		of consenting spouse	14 SSN								
_	15			ntire calendar year? (see instructions) ed or widowed/deceased, and give date (s								
ł	16 17			ed or widowed/deceased, and give date (sour spouse? (If "Yes," mail both returns in the								
	18			•			· · ·	calend	ar vear			
	10	Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the caler considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.										
	Con	ontina (onougo's signature			Date ▶						
\dashv			spouse's signature									
				line 11		2						
						3						
						4						
			•	ole for Computing Gift Tax in separate instru		5						
				ole for Computing Gift Tax in separate instru	,	6						
			alance. Subtract line 5 from line 4			7	345,8	200	00			
			•	see instructions)		8	343,0	000	00			
	<u></u>		G	e for all prior periods (from Sch. B, line 1, c	,	9						
	Ø					9						
	<u>a</u> 1			specific exemption for gifts made after Se		10						
	Ē,			uctions)		11						
	႘ ႞					12						
	×			line 11		13						
	⊢ `			6)		14						
	1 2 1		tal credits. Add lines 12 and 13			15						
	て		lance. Subtract line 14 from line 6. Do no eneration-skipping transfer taxes (from Sc			16						
	କ୍ର ¦		Lal Laur Arial Para 45 and 40	• • • • • •		17						
6						18						
Jer			t and generation-skipping transfer taxes prepaid with extension of time to file			19						
7	'	9 If li	ine 18 is less than line 17, enter balance	due (see instructions)								
ord	2	0 If li	ine 18 is greater than line 17, enter amo u	ınt to be refunded		20						
Attach check or money order here.	Sig	jn		eve examined this return, including any accompany complete. Declaration of preparer (other than don		all informat	ion of which	n prepa	rer has			
ō	He	re					e preparer s					
첫						(See IIIST	. ucu0118) ! [169	140			
che			Signature of donor	Date								
tach (Paid	l parer's	Preparer's signature		Date		Check if self-emplo	yed •				
A		Only	Firm's name (or									
	233	J,	yours if self-employed), address, and ZIP code		Phone no	. • ()					

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	DULE A Computation of Taxable Gi	fts (Inc	luding transfer	s in trus	t) (see instru	ctions)	
	s the value of any item listed on Schedule A reflect a						Yes No L
	◆ Check here if you elect under section 529(c)(2)(B) to over a 5-year period beginning this year. See instruct			e this year	to a qualified tu	iition program as	s made ratably
Part 1-	-Gifts Subject Only to Gift Tax. Gifts less political	al organi	zation, medical, a	and educa	ational exclusio	ns. See instruc	tions.
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	С	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	S.	
	f Part 1. Add amounts from Part 1, column H .					•	
	-Direct Skips. Gifts that are direct skips and are sun ological order.	ıbject to	both gift tax and	generatio	on-skipping tran	sfer tax. You m	ust list the gifts
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 ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	S.	
	f Part 2. Add amounts from Part 2, column H		<u> </u>			<u> </u>	
	-Indirect Skips. Gifts to trusts that are currently su t these gifts in chronological order.	bject to	gift tax and may	later be s	ubject to genera	ation-skipping t	ransfer tax. You
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(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	S	

Total of Part 3. Add amounts from Part 3, column H

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Part 4—Taxable Gif	t Reconciliation									
1 Total value of gi	ifts of donor. Add totals from column H of Parts	1, 2, and 3	1							
2 Total annual exc	clusions for gifts listed on line 1 (see instructions)	2							
3 Total included a	Total included amount of gifts. Subtract line 2 from line 1									
Deductions (see instr	ructions)									
4 Gifts of interests	s to spouse for which a marital deduction will be c	laimed, based , ,								
on item number	s of Sched	dule A 4								
5 Exclusions attrib	outable to gifts on line 4	5								
6 Marital deductio	on. Subtract line 5 from line 4	6								
7 Charitable dedu	ction, based on item nos less e	exclusions . 7								
8 Total deductions	s. Add lines 6 and 7									
9 Subtract line 8 f	from line 3		9							
10 Generation-skip	ping transfer taxes payable with this Form 709 (f	rom Schedule C, Part 3	, col. H, Total) 10)						
11 Taxable gifts. A	Add lines 9 and 10. Enter here and on page 1, Pa	art 2—Tax Computation,	line 1 11							
a. The trust (or other b. The value of the shall be deemed to ha 2523(f). If less than the entire on line 4, the donor signification is equal to the of the trust (or other pure lift you make the QTIP (section 2044). See insinterest, he or she will Estates Received From 12 Election Out of Compared to Scheduler on Scheduler in the shall be sha	perty) meets the requirements of qualified terminer property) is listed on Schedule A, and trust (or other property) is entered in whole or in ave made an election to have such trust (or other value of the trust (or other property) that the dor hall be considered to have made an election only a amount of the trust (or other property) deducted property) listed in Parts 1 and 3 of Schedule A. election, the terminable interest property involves structions for line 4 of Schedule A. If your spous I be considered to have made a transfer of the email of Spouse on page 4 of the instructions. **PIP Treatment of Annuities** Out elect under section 2523(f)(6) not to treat as question schedule A for the annuities for which you ar	a part as a deduction on r property) treated as quent for has included in Parts y as to a fraction of the ed on Schedule A, Part 4 and will be included in you de disposes (by gift or other than the property that is sufficient terminable interest property that is reconstructed in the property that is sufficient to the property that it is suffi	Schedule A, Part 4, line allified terminable interests 1 and 3 of Schedule A trust (or other property), line 6. The denominator spouse's gross estate herwise) of all or part object to the gift tax. See sest property any joint arrerty under section 2523	e 4, then the donor est property under section A is entered as a deduction The numerator of this or is equal to the total value e upon his or her death of the qualifying life income e Transfer of Certain Life and survivor annuities that are 8(f). See instructions. Enter						
SCHEDULE B										
•	s″ on line 11a of page 1, Part 1, see the instruction in the instruction of the second	ctions for completing S	cnedule B. IT you ansv	vered "No," skip to the Tax						
A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift to for periods after December 31, 197	exemption for prior periods ending before	E Amount of taxable gifts						
 Totals for prior; Amount, if any, 	periods	1 D, is more than \$30,000 ine 1, column E and am								

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SCHEDULE C Computation of Generation-Skipping Transfer Tax

Note.	Inter	vivos	direct	skips	that	are	completely	excluded	by	the G	ST	exemption	must	still	be f	ully	reported	(includi	ng v	value ar	ıd
				n Sche																	

Part 1—Gen	eration-Skipping	Transfers								
Item No (from Sched Part 2, co	lule A,	B alue (from Schedul Part 2, col. H)	e A,	Noi portior		D Net Transfer (subtract col. C from col. B)				
1										
Gifts made	by spouse (for gift s	splitting only)								
Part 2—GST	Exemption Reco	nciliation (Sect	ion 2631) an	d Section 2652(a	a)(3) Election					
-	if you are ma									
					is election ▶					
	m allowable exemp	_					1			
	α	(000								
2 Total ex	emption used for po	eriods before filir	ng this return				2			
3 Exempt	ion available for this	return. Subtract	line 2 from lin	ne 1			3			
4 Exempt	ion claimed on this	return from Part	3, column C t	otal, below			4			
5 Automa	tic allocation of exe	mption to transfe	ers reported o	n Schedule A, Par	t 3 (see instructions)		5			
6 Exempt	ion allocated to tran	sfers not shown	on line 4 or 5	, above. You mus	t attach a "Notice	of Allocation."				
(see ins	tructions)						6			
							7			
7 Add line	es 4, 5, and 6						-			
8 Exempt	ion available for fut	ure transfers. Su	btract line 7 fi	rom line 3			8			
	Computation									
Α	В	С	D	E	F	G		Н		
Item No. (from Schedule C, Part 1)	Net transfer (from Schedule C, Part 1, col. D)	GST Exemption Allocated	Divide col. C by col. B	Inclusion Ratio (subtract col. D from 1.000)	Maximum Estate Tax Rate	Applicable Rate (multiply col. E by col. F)	T	ration-Skipping ransfer Tax / col. B by col. G)		
1					45% (.45)					
					45% (.45)					
					45% (.45)					
					45% (.45)					
					45% (.45)					
0:0		- PIP I A			45% (.45)					
Gitts made	by spouse (for gift s	spiltting only)		1	450(/ 45)		I			
					45% (.45)					
	45% (.45)									
	45% (.45) 45% (.45)									
					45% (.45) 45% (.45)					
					45% (.45)					
Total access !	an alaimad Fatar			I	1070 (10)					
	on claimed. Enter Part 2, line 4,		Total garas	ration-ekinning tr	ansfer tax. Enter he	are: on page 3				
	ot exceed Part 2,		_		0; and on page 1					
line 3, above			Computation							
-								700		