

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

OMB No. 1545-0020

Department of the Treasury  
Internal Revenue Service► Information about Form 709 and its separate instructions is at [www.irs.gov/form709](http://www.irs.gov/form709).  
(For gifts made during calendar year 2015)  
► See instructions.

2015

PART 1 GENERAL INFORMATION	1	Donor's first name and middle initial		2	Donor's last name		3	Donor's social security number		
	4	Address (number, street, and apartment number)					5	Legal residence (domicile)		
	6	City or town, state or province, country, and ZIP or foreign postal code					7	Citizenship (see instructions)		
	8	If the donor died during the year, check here <input type="checkbox"/> and enter date of death .....							Yes	No
	9	If you extended the time to file this Form 709, check here <input type="checkbox"/>								
	10	Enter the total number of donees listed on Schedule A. Count each person only once ►								
	11a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If 'No,' skip line 11b .....								
PART 2 TAX COMPUTATION	11b	Has your address changed since you last filed Form 709 (or 709-A)? .....								
	12	Gifts by husband or wife to third parties. 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 and your spouse must sign the consent shown below. If the answer is 'No,' skip lines 13-18.) .....								
	13	Name of consenting spouse				14	SSN			
	15	Were you married to one another during the entire calendar year? (see instructions) .....								
	16	If 15 is 'No,' check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ► .....								
	17	Will a gift tax return for this year be filed by your spouse? (If 'Yes,' mail both returns in the same envelope.) .....								
	18	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 calendar year 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.								
	Consenting spouse's signature ►							Date ►		
	19	Have you applied a 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. ....								
	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), enter amount from Schedule C, line 4; otherwise, see instructions .....							7		
8	Enter the applicable credit against tax allowable for all prior periods (from Schedule B, line 1, column C) .....							8		
9	Balance. Subtract line 8 from line 7. Do not enter less than zero .....							9		
10	Enter 20% (.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, column H, Total) .....							16		
17	Total tax. Add lines 15 and 16 .....							17		
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file .....							18		
19	If line 18 is less than line 17, enter balance due (see instructions) .....							19		
20	If line 18 is greater than line 17, enter amount to be refunded .....							20		
ATTACH CHECK OR MONEY ORDER HERE	Sign Here		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.					May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Signature of donor		Date							
	Print/Type preparer's name		Preparer's signature		Date		Check <input type="checkbox"/> if self-employed	PTIN		
	Paid Preparer Use Only		Firm's name ►		Firm's EIN ►		Phone no.			
		Firm's address ►								