Form **709**

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

OMB No. 1545-0020 (Section 6019 of the Internal Revenue Code) (For gifts made during calendar year 2000)

Department of the Treasury Internal Revenue Service

► See separate instructions.

	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)					Legal residence (domicile) (county and state)					
ر	6 City, state, and ZIP code 7 Citizenship										
rmatior	9	8 If the donor died during the year, check here ▶ ☐ and enter date of death. 9 If you received an extension of time to file this Form 709, check here ▶ ☐ and attach the Form 4868, 2688, 2350, or extension						Yes	No		
al Info	11	10 Enter the total number of separate 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 the answer is "No," do not complete line 11 11b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?							<i>(((((((((((((((((((((((((((((((((((((</i>		
1—General Information	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 and go to Schedule A.)									
	13		me of consenting spouse	14 SSN							
Part	15		ere you married to one another during the en					<i>///////</i>	<i>(//////</i>		
ł	16			ried divorced or widowed, and give da							
ł	_		<u> </u>		te (see ilistruci	.10113)		///////	//////		
	 Will a gift tax return for this calendar year be filed by your spouse? 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 y 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. 										
	Co		ng spouse's signature ▶			Date ►					
		1	Enter the amount from Schedule A. Part 3.	line 15		1					
						2					
						3					
			Tax computed on amount on line 3 (see Ta	4							
			Tax computed on amount on line 3 (see Ta	5							
			-	6							
			ratative (subtract line 3 norm line 4)								
		7		waximum unined credit (nonesident aliens, see instructions)							
	Z	8	Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) 8								
	Computation	9	Balance (subtract line 8 from line 7)								
	rta	10	Enter 20% (.20) of the amount allowed as a	a specific exemption for gifts made after Sep	otember 8,						
	ם			ructions)		10					
	E	11	Balance (subtract line 10 from line 9)	11							
	ၓ		Unified credit (enter the smaller of line 6 or	12							
	- 1		•	,		13					
	-Tax	13	Credit for foreign glit taxes (see instructions	5)		13					
\vdash	t 2	14	Total credits (add lines 12 and 13)			14					
	Part	15	Balance (subtract line 14 from line 6) (do no	ot enter less than zero)		15					
	۵	16	Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)								
ا: ا		, , , , , , , , , , , , , , , , , , , ,									
ere		17	Total tax (add lines 15 and 16)			17					
ع			,	prepaid with extension of time to file		18					
je		10	Oilt and generation-skipping transfer taxes								
or money order here.		19	If line 18 is less than line 17, enter balance	19							
none		20		unt to be refunded		20					
ř			Under penalties of perjury, I declare that I ha	ve examined this return, including any accompanying	g schedules ar						
Attach check o	knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based of any knowledge.						n of which p	reparer	has		
ij	Н	Here									
ب			Signature of donor		Date						
tac			,								
Att	Paid Prepare		Preparer's signature		Date		Check if self-emplo	oyed ▶	<u> </u>		
		e Onl	, Firm's name (or								
	-		yours if self-employed),		Phone no	> (1				

14

15

Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)

Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1

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SCHEDULE A Computation of Taxable Gifts (continued)

- 16 Terminable Interest (QTIP) Marital Deduction. (See instructions for line 8 of Schedule A.)
- 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 line 8, Part 3 of Schedule A,

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 Part 1 of Schedule A is entered as a deduction on line 8, 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 line 10 of Part 3, Schedule A. The denominator is equal to the total value of the trust (or other property) listed in Part 1 of Schedule A.

If you make the QTIP election (see instructions for line 8 of Schedule A), the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). 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 on page 4 of the instructions).

17 E	lection Out of C	TIP Treatment of Annuities						
		ou elect under section 2523(f)(6) NOT to treat as q						
		dule A and would otherwise be treated as qualified rs (from Schedule A) for the annuities for which you			3(ī). (See instructions	.)		
	HEDULE B	Gifts From Prior Periods	. J	·				
lf you	answered "Yes	s" on line 11a of page 1, Part 1, see the instruction	ons for completing Sche	edule B. If you answer	ed "No," skip to the	e Tax		
Com	putation on pag	e 1 (or Schedule C, if applicable).						
Ca	A alendar year or alendar quarter ee instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts			
1	Totals for prior p exemption)	eriods (without adjustment for reduced specific						
2	Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000							
3	Total amount of taxable gifts for prior periods (add amount, column E, line 1, and amount, if any, on line 2). (Enter here and on line 2 of the Tax Computation on page 1.)							

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SCHEDULE C 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 C.

Part 1—Gene	ration-Skipping T	ransfers							
A Item No. (from Schedule A Part 2, col. A)	A B Value from Schedule A, (from Schedule A,		C Split Gifts (enter ½ of col. B) (see instructions) C Subtract col. C from col. B		t col. C	E Nontaxable portion of transfer		F Net Transfer (subtract col. E from col. D)	
1									
3									
4									
5									
6	!!								
was required to f (see the instruction must enter all of Schedule A, Part	t splitting and your sp file a separate Form 70 ons for "Split Gifts"), y the gifts shown on 2, of your spouse's F	oo you sp (er	Split gifts from Value included Nontaxable from spouse's Form 709 Form 709 portion of transfer			tion of transfer	Net transfer (subtract col. E from col. D)		
709 here.									
aift in the order i	er the item number of t appears in column A								
your spouse's So	chedule A, Part 2. We	have 5							
	efix "S-" to distinguish Imbers from your own	when							
you complete co	lumn A of Schedule C	;, S-							
Part 3.	each gift, enter the ar	S-							
reported in colun	nn C, Schedule C, Par	rt 1, of							
your spouse's Fo		S-							
Part 2—GST	Exemption Recor	nciliation (Sec	ction 2631) and	d Section 2652(a	a)(3) Electio	n			
Check box ►	if you are ma	aking a sectior	2652(a)(3) (spe	cial QTIP) election	n (see instruc	tions)			
Enter the item	numbers (from Sch	edule A) of the	gifts for which	you are making the	his election I	-			
1 Maximur	n allowable exempt	ion (see instru	ctions)					1	
								2	
2 Total exemption used for periods before filing this return									
3 Exemption	on available for this	return (subtrac	ct line 2 from lin	e 1)				3	
4 Exemption	4 Exemption claimed on this return (from Part 3, col. C total, below)						4		
-								5	
6 Add lines	s 4 and 5							6	
7 Exemption	on available for futu	ıre transfers (s	ubtract line 6 fro	om line 3)				7	
Part 3—Tax 0	Computation								
A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. F)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum I Tax Ra		G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)	
1					55% (.5	55)		ļ	
2			. [55% (.5	I		1	
3					55% (.5	55)]	
4					55% (.5				
5					55% (.5	I]	
6			. [55% (.5	I]	
					55% (.5]	
					55% (.5				
					55% (.5				
					55% (.5				
Total exemption	n claimed. Enter			<u> </u>					
here and on line 4, Part 2, Total generation-skipping transfer tax. Enter here, on line 14 of									
	t exceed line 3,		_	Part 3, and on I					
Part 2, above									