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Form		U	J

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

DMB	No.	1545-0020

2007

Den	artm	ent of tl	he Treasury	(For gifts made during calendar year 2007))7
Internal Revenue Service				See separate instructions.								
	1	Dono	r's first name	and middle initial		2 Donor's last nar	ne	3 Donor's	social se	ecurity num	ber	
	4	Addre	ess (number, s	street, and apartment number	idence (domicile)							
_	6	City, s	state, and ZIP	2 code				7 Citizenshi	hip (see instructions)			
ion			4	ed during the year, check	. Is awa						Yes	No
nat	8			ed the time to file this For	,							
orn	10			number of donees listed			ach person only on	ce. 🕨				
1-General Information	11 11		, ,	donor) previously filed a Fo o line 11a is "Yes," has you		())	,					
Jer	12	Gi	ifts by husba	and or wife to third partie	es. Do	you consent to hav	e the gifts (including	generation-skippi	ng trans	sfers) made	e	
Gel		by	you and by	your spouse to third par	rties du	iring the calendar	year considered as	made one-half by	each of	f you? (Se	e	
Ĭ			, (If the answer is "Yes," the		0		d your spouse mus	st sign t	he conser	t	
				If the answer is "No," s	kip lin	es 13–18 and go		<u> </u>				_
Part	13			enting spouse			14					
-	15		-	ried to one another during	_							_
	16		,	eck whether married			d/deceased, and give	`	,			
	17		-	return for this year be file						• • • •	the color	dervee
	18			puse. I consent to have the ginade one-half by each of us.								uar yea
	0	maanti	ing oneveolo	ainmature N					Data			
		-	ing spouse's						Date I			
		1 Enter the amount from Schedule A, Part 4, line 11 .						1				
									3			
		3		le gifts. Add lines 1 and 2					4			
		4		ted on amount on line 3					5			
		5	•	ted on amount on line 2	6							
		6		ubtract line 5 from line 4					7		45,800	00
		7		unified credit (nonresident					8		40,000	
	Computation	8		nified credit against tax a			· · ·	,	9			
	tat	9		ubtract line 8 from line 7								
	nd	10										
	E	11	1976, and before January 1, 1977 (see instructions) 1 11 Balance. Subtract line 10 from line 9						10			
	ŏ	12							12			
	Tax	13		credit. Enter the smaller of line 6 or line 11 . <t< td=""><td></td><td></td><td></td></t<>								
	F	14		s. Add lines 12 and 13					13 14			
	4	15		ubtract line 14 from line 6					15			
	Part	16		-skipping transfer taxes (f					16			
	ڡ	17							17			
ē.		18							18			
he		18 Gift and generation-skipping transfer taxes prepaid with extension of time to file 19 If line 18 is less than line 17, enter balance due (see instructions)							19			
ler												
orc		20		greater than line 17, enter					20			
check or money order here.			knowle	penalties of perjury, I declare dge and belief, it is true, corr owledge.					n all info	ormation of v	vhich prep	arer ha
r n		ign								y the IRS d n the prepa		
× 0	П	ere						1		e instructions		
Jec			Signe	ature of donor				Date				
ч			r Signa									

tach o	Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed
At		Firm's name (or		
	ooo omy	yours if self-employed), address, and ZIP code	Phone no. 🕨 ()
_				=

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 12 of the separate instructions for this form. Cat. No. 16783M Form 709 (2007)

Form 709							Page 2
	DULE A Computation of Taxable Gi		U		/ (,	
-	s the value of any item listed on Schedule A reflect a	-					Yes No
	 Check here if you elect under section 529(c)(2)(B) t over a 5-year period beginning this year. See instruct 			e this year	to a qualified tu	lition program a	s made ratably
Part 1-	-Gifts Subject Only to Gift Tax. Gifts less politica	l organi	zation, medical,	and educa	ational exclusio	ns. See instruc	tions.
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 	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 gift	s.	
Total o	f Part 1. Add amounts from Part 1, column H .					🕨	
	-Direct Skips. Gifts that are direct skips and are su nological order.	ibject to	both gift tax and	l generatio	on-skipping tran	isfer tax. You m	nust 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 gift	s.	
Total o	f Part 2. Add amounts from Part 2, column H					🕨	
	-Indirect Skips. Gifts to trusts that are currently sul 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 gift	S.	<u> </u>
						►	

(If more space is needed, attach additional sheets of same size.)

Form **709** (2007)

Part	4—Taxable Gift Reconciliation		
1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1	
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	
3	Total included amount of gifts. Subtract line 2 from line 1	3	
Ded	uctions (see instructions)		
4 5 6 7	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers 4 Exclusions attributable to gifts on line 4 5 Marital deduction. Subtract line 5 from line 4 6 Charitable deduction based on item page 7		
8	Charitable deduction, based on item nos. Iess exclusions 7 Total deductions. Add lines 6 and 7 . . .	8	
9	Subtract line 8 from line 3 .<	9	
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	10	
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1	11	

Terminable Interest (QTIP) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

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 Schedule A, Part 4, line 4, 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 Parts 1 and 3 of Schedule A is entered as a deduction on line 4, 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 Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

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

12 Election Out of QTIP Treatment of Annuities

□ < Check here if you elect under section 2523(f)(6) not to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ▶ _____

SCHEDULE B **Gifts From Prior Periods**

If you answered "Yes" on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C, if applicable).

C	A Calendar year or calendar quarter see 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 spe exemption for periods ending b January 1, 19	prior pefore	E Amount of taxable gifts		
1	Totals for prior	periods	1					
2	Amount, if any,	by which total specific exemption, line 1, colum	is more than \$30.000		2			
3	Total amount of line 2. Enter her	3						

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—Gen	eration-Skipping	Transfers						
A Item No (from Sched Part 2, co	ule A,	B alue (from Schedul Part 2, col. H)	le A,		C ntaxable of transfer		D Transfer . C from	(subtract col. B)
1								
Gifts made	by spouse (for gift s	splitting only)						
Part 2—GST	Exemption Record	nciliation (Sect	ion 2631) an	d Section 2652(a	a)(3) Election			
Check here	· 🗌 if you are ma	aking a section 2	652(a)(3) (spec	cial QTIP) election	(see instructions)			
Enter the item	numbers from Sch	edule A of the gi	ifts for which	ou are making thi	is election ►			
1 Maximu	m allowable exempt	tion (see instruct	ions)				1	
2 Total ex	emption used for pe	eriods before filir	ng this return				2	
3 Exempt	on available for this	return. Subtract	line 2 from lin	ne 1			3	
4 Exempt	on claimed on this	return from Part	3, column C t	otal, below			4	
5 Automa	tic allocation of exer	mption to transfe	ers reported o	n Schedule A, Par	t 3 (see instructions)	5	
6 Exempt	on 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 Add line	es 4, 5, and 6						7	
9 Exampt	ion available for futu	we transfere Cu	htteat line 7 fr	rom line 0				
	Computation	ule transfers. Su	btract line 7 li				8	
	B			Е		G		н
Item No.	Net transfer	C GST Exemption	Divide col. C	Inclusion Ratio	F Maximum Estate	Applicable Rate	Ger	neration-Skipping
(from Schedule C, Part 1)	(from Schedule C, Part 1, col. D)	Allocated	by col. B	(subtract col. D from 1.000)	Tax Rate	(multiply col. E by col. F)	(multir	Transfer Tax bly col. B by col. G)
1					45% (.45)	.,,		, <u></u> ,
	<u> </u>				45% (.45)			
	<u> </u>				45% (.45)			
					45% (.45)			
					45% (.45)			
					45% (.45)			
Gifts made	by spouse (for gift s	splitting only)	1			1	1	
	,				45% (.45)			
					45% (.45)			
					45% (.45)			
					45% (.45)			
					45% (.45)			
					45% (.45)			
Total exemptiv	on claimed. Enter					1		
•	Part 2, line 4,		Total gener	ation-skipping tr	ansfer tax. Enter he	ere: on page 3.		
	ot exceed Part 2,				0; and on page 1			
line 3, above			Computatio					
								700