Form **709**

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

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1997)

OMB No. 1545-0020

1998

Department of the Treasury Internal Revenue Service

► See separate instructions. For Privacy Act Notice, see the Instructions for Form 1040.

| | 1 | Dono | r's first name and middle initial | s social security number | | | | | | | |
|----------------------|---|---|--|--|-----------------|---|---|--------|---------|--|--|
| | _ | | | | . | regidence (demicile) (county and state) | | | | | |
| | 4 | 4 Address (number, street, and apartment number) 5 Legal | | | | | residence (domicile) (county and state) | | | | |
| | 6 | City | state, and ZIP code | | 7 Citizensh | nin | | | | | |
| _ | Ŭ | Oity, | state, and 211 code | | , Ollizonsi | P | | | | | |
| 0 | - | ı f | the depart died during the year, check here | ▶ ☐ and enter date of death | | | | Yes | No | | |
| Jat | 9 | | | 709, check here ► □ and attach the Form 48 | | | | | | | |
| УĽ | 10 | | | ed on Schedule A—count each person only | | JU, UI EXI | ENSION IELLEI | | | | |
| ľ | 11 | | · | | | t complet | e line 11h | | | | |
| General Information | | 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 1 11b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)? | | | | | | | | | |
| er | 12 | Gi | ing trans | fers) made | | | | | | | |
| en | - | | | you? (See | | | | | | | |
| 1 1 | | in | structions.) (If the answer is "Yes," the follow | ving information must be furnished and your | spouse mu | st sign th | ne consent | | | | |
| Part 1– | | sh | nown below. If the answer is "No," skip line | es 13-18 and go to Schedule A.) | | | | | | | |
| art | 13 | Na | ame of consenting spouse | 14 SSN | | | | | | | |
| ጉ | 15 | W | ere you married to one another during the e | ntire calendar year? (see instructions) . | | | | | | | |
| | 16 | lf t | the answer to 15 is "No," check whether $\ \ \ \ \ \ \ \ \ \ \ \ \ $ | rried divorced or widowed, and give da | ite (see instru | ictions) 🕨 | | | | | |
| | 17 | | ill a gift tax return for this calendar year be f | | | | | | | | |
| | 18 | Co | onsent of Spouse—I consent to have the gifts (and unsidered as made one-half by each of us. We are | I generation-skipping transfers) made by me and by both aware of the joint and several liability for tax | my spouse | to third pa | rties during the | calend | ar year | | |
| | | 00 | risidered as made one half by each of as. We are | both aware of the joint and several liability for tax | created by th | ic exceuti | 011 01 11113 00113 | one. | | | |
| _ | Cc | nsent | ing spouse's signature ▶ | | | Date ▶ | • | | | | |
| | | 1 | | line 15 | | 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 Ta | 4 | | | | | | | |
| | | 5 | 1 3 1 | | | | | | | | |
| | | 6 | | | | | | | | | |
| | | 7 | Waximan annea creat (nonrestatit anens) see instructions) | | | | | | 00 | | |
| | o | 8 | | | | | | | | | |
| | aţį | 9 | | | | | | | | | |
| | Computation | 10 | | a specific exemption for gifts made after Se | | 10 | | | | | |
| | E | | | ructions) | | 10 11 | | | | | |
| | 20 | 11 | | | | 12 | | | | | |
| | | 12 | | line 11) | | 13 | | | | | |
| | -Tax | 13 | Credit for foreign gift taxes (see instructions | 13 | | | | | | | |
| | 2 | 14 | Total gradita (add lines 10 and 10) | | | 14 | | | | | |
| | Part | 14 | Total credits (add lines 12 and 13) Balance (subtract line 14 from line 6) (do no | | 15 | | | | | | |
| | Ра | 15 14 | Generation-skipping transfer taxes (from Sc | | 16 | | | | | | |
| e. | | 16 | Generation-skipping transfer taxes (norm Sc | chedule C, Part 3, Col. H, Total) | | | | | | | |
| ř | | 17 | Total tax (add lines 15 and 16) | | 17 | | | | | | |
| der | | 18 | Total tax (add lines 15 and 16) | 18 | | | | | | | |
| ō | | 10 | Girt and generation-skipping transfer taxes | | | | | | | | |
| ley | | 19 | If line 18 is less than line 17, enter BALANCE DUE (see instructions) | | | | | | | | |
| סר | | 17 | ii liile 10 is less than line 17, enter DALANC | De loc (see instructions) | | 19 | | | | | |
| or money order here. | | 20 | If line 18 is greater than line 17, enter AMO | UNT TO BE REFUNDED | | 20 | | | | | |
| | | Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my kn | | | | | | | | | |
| ၁၅ | 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. | | | | | | | | | | |
| ਠ | Do | Donor's signature ▶ | | | | | | | | | |
| ac जि | Pre | Preparer's signature | | | | | | | | | |
| Attach check | | (other than donor) ► Date ► | | | | | | | | | |
| 1 | Pre | eparer | s address | | | | | | | | |
| | | | an donor) 🕨 | | | | | | | | |

| 2CH | Computation of Taxable Gifts | | | | | |
|---------------------|---|--|-----------------------------|--------------|--------------------------------------|------|
| A Doe | es the value of any item listed on Schedule A reflect any valuation di | iscount? If the answer | is "Yes," see in | structions | sYes 🗌 | No 🗌 |
| | ◆ Check here if you elect under section 529(c)(2)(B) to treat any transplay over a 5-year period beginning this year. See instructions. Attack | | to a qualified st | tate tuitior | n program as ma | de |
| Part 1- | —Gifts Subject Only to Gift Tax. Gifts less political organization | , medical, and educa | ational exclusion | ns—see i | nstructions | |
| A Item number | Donee's name and address Relationship to donor (if any) Description of gift If the gift was made by means of a trust, enter trust's identifying number and attach a copy of the trust instrument If the gift was of securities, give CUSIP number | C Donor's adjusted basis of gift | D Date of gift | | E Value at date of gift | |
| 1 | | | | | | |
| Total of | f Part 1 (add amounts from Part 1, column E) | | | . ▶ | | |
| in chro | -Gifts That are Direct Skips and are Subject to Both Gift Tax a nological order. Gifts less political organization, medical, and educe subject only to the GST tax at this time as the result of the termination. | ucational exclusions— | see instruction: | s. (Also lis | st here direct ski | |
| A Item number | Donee's name and address Relationship to donor (if any) Description of gift If the gift was made by means of a trust, enter trust's identifying number and attach a copy of the trust instrument If the gift was of securities, give CUSIP number | C Donor's adjusted basis of gift | D Date of gift | | E Value at date of gift | |
| 1 | | | | | | |
| Total o | f Part 2 (add amounts from Part 2, column E) | | | . • | | |
| Part 3- | -Taxable Gift Reconciliation | | | | | |
| 1 T | otal value of gifts of donor (add totals from column E of Parts 1 and | 2) | | 1 | | |
| | ne-half of itemsattrik | | | 2 | | |
| | alance (subtract line 2 from line 1) | | | 3 | | |
| | ifts of spouse to be included (from Schedule A, Part 3, line 2 of spo | | | 4 | | |
| | any of the gifts included on this line are also subject to the geneere ► □ and enter those gifts also on Schedule C, Part 1. | eration-skipping transf | er tax, check | | | |
| | otal gifts (add lines 3 and 4) | | | 5 | | |
| | otal annual exclusions for gifts listed on Schedule A (including line 4 | | | 6 | | |
| | | | | 7 | | |
| Deduct | ions (see instructions) | 1 1 | 1 | | | |
| | ifts of interests to spouse for which a marital deduction will be claime n items | 8 | | _ | | |
| | xclusions attributable to gifts on line 8 | | | | | |
| | 1arital deduction—subtract line 9 from line 8 | | | | | |
| | haritable deduction, based on itemsless exclusio | | | 12 | | |
| | otal deductions—add lines 10 and 11 | | | 13 | | |
| | ubtract line 12 from line 7 | | | 14 | | |
| | axable gifts (add lines 13 and 14). Enter here and on line 1 of the Ta | | | 15 | | |

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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 3 of the instructions).

| 17 | Election Out of QTI | P Treatment o | 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).

| Computation on page 1 (or schedule C, if applicable). | | | | | | | | | |
|---|---|--|---|---|--|--|---------------------------------|--|--|
| (| A B Calendar year or alendar 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 specific exemption for prior periods ending before January 1, 1977 | | E Amount of taxable gifts | | |
| | | | | | | | | | |
| 1 | Totals for prior p | eriods (without adjustment for reduced specific | 1 | | | | | | |
| 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.) | | | | | | | | |

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

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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—Gener | ration-Skipping Tr | ansfers | | | | | | | |
|--|---|--|---|---|--|--|---|--|--|
| A B Value (from Schedule A, Part 2, col. A) Part 2, col. E) | | | C Split Gifts ter ½ of col. B) e instructions) | D Subtract from co | | E Nontaxable portion of transfer | | F Net Transfer (subtract col. E from col. D) | |
| 1 | | | | | | | | | |
| | | | | | | | 1 | | |
| | | | | | | | | | |
| 4 | | | | | | | - | | |
| 5 | - | | | | | | | | |
| If you elected gift was required to fi (see the instruction must enter all of the second seco | splitting and your spo le a separate Form 70' ins for "Split Gifts"), you the gifts shown on 2, of your spouse's Fo | ou Sport (ente | olit gifts from Value included Nontaxable from spouse's Form 709 Form 709 portion of transfer | | Net transfer (subtract col. E from col. D) | | | | |
| 709 here. | z, or your spouse sire | """ S- | | | | | | | |
| | er the item number of e | each S- | | | | | | | |
| | appears in column A o hedule A, Part 2. We h | or nave S- | | | | | | | |
| preprinted the pre | efix "S-" to distinguish | your S- | | | | | | | |
| | mbers from your own v umn A of Schedule C, | | | | | | | | |
| Part 3. | | S- | |] | | | | | |
| In column D, for e | each gift, enter the am in C, Schedule C, Part | ount 1 of S- | | | | | | | |
| your spouse's Foi | | S- | | | | | | | |
| Part 2—GST E | Exemption Recon | ciliation (Sect | ion 2631) and | d Section 2652(a |)(3) Election | | | | |
| Check box ▶ | ☐ if you are ma | king a section 2 | 2652(a)(3) (spe | cial QTIP) election | (see instructions |) | | | |
| Enter the item r | numbers (from Sche | - | - | | | | | | |
| | allowable exemption | , | , | | | | 1 | \$1,000,000 | |
| | ' | | | | | | | | |
| 2 Total exe | mption used for per | iods before filin | g this return . | | | | 2 | | |
| 3 Exemptio | n available for this r | eturn (subtract | line 2 from lin | e 1) | | | 3 | | |
| 4 Exemptio | n claimed on this re | sturn (from Dart | 2 col C total | holow) | | | 4 | | |
| • | | | | | | | | | |
| • | n allocated to trans ns.) | | | | itach a Notice of | Allocation. (See | 5 | | |
| mstruction | 113.) | | | | | | | | |
| 6 Add lines | 4 and 5 | | | | | | 6 | | |
| 7 Exemptio | n available for futur | e transfers (sub | otract line 6 fro | om line 3) | | | 7 | | |
| Part 3—Tax C | omputation | | | | | | | | |
| 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 Estate Tax Rate | G Applicable Rate (multiply col. E by col. F) | | H eneration-Skipping Transfer Tax tiply col. B by col. G) | |
| 1 | | | | | 55% (.55) | | | | |
| 2 | | | | | 55% (.55) | | | | |
| 3 | | | | | 55% (.55) | | | | |
| 4 | | | | | 55% (.55) | | | | |
| 5 | | | | | 55% (.55) | | | | |
| 6 | | | | | 55% (.55) | | | | |
| | | | | | 55% (.55) | | | | |
| | | | | | 55% (.55) | | | | |
| | | | | | 55% (.55) | | + | | |
| | | | | | 55% (.55) | | | | |
| Total exemption | a claimed Enter | | | | 0070 (.00) | 1 | | | |
| Total exemption | | | Total gaper | ation-skinning tr | anefortay Enter | here on line 14 of | | | |
| here and on line 4, Part 2, above. May not exceed line 3, Schedule A, Part 3, and on line 16 of the Tax Computation of | | | | | | | | | |
| Part 2, above | · · · · · | | | | | • | | | |
| | | | | | | | | | |