

**Notification of Distribution From a  
 Generation-Skipping Trust**  
 Complete for each skip person distributee. See separate instructions.  
 For calendar year .....

**Copy A: Send to IRS**

**Part I General Information**

<b>1a</b> Skip person distributee's identifying number (see instructions)	<b>2a</b> Trust's employer identification number (see instructions)
<b>1b</b> Skip person distributee's name, address, and ZIP code	<b>2b</b> Trust's name, address, and ZIP code

**Part II Distributions**

**3** Describe each distribution below. (see instructions)

a Item no.	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. e by col. d)
1					

**Part III Trust Information** (see instructions)

**4** If this is not an explicit trust, check here and attach a statement describing the arrangement that makes its effect substantially similar to an explicit trust.

<b>5</b> Has any property been contributed to this trust since the last Form 706-GS(T) or (D-1) was filed? If "Yes," attach a schedule showing how the trust's inclusion ratio has been refigured . . . . .	Yes	No
<b>6</b> Have any contributions been made to this trust since the last Form 706-GS(T) or (D-1) was filed that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contributions were not included. . . . .		
<b>7</b> Has any exemption been allocated to this trust by reason of the deemed allocation rules? . . . . .		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than trustee is based on all information of which preparer has any knowledge.

Signature of trustee ► ..... Date ► .....

Signature of preparer other than trustee ► ..... Date ► .....

Address ► .....

**Notification of Distribution From a  
 Generation-Skipping Trust**  
 Complete for each skip person distributee. See separate instructions.  
 For calendar year .....

**Copy B: For  
 Distributee**

**Part I General Information**

<b>1a</b> Skip person distributee's identifying number (see instructions)	<b>2a</b> Trust's employer identification number (see instructions)
<b>1b</b> Skip person distributee's name, address, and ZIP code	<b>2b</b> Trust's name, address, and ZIP code

**Part II Distributions**

**3** Describe each distribution below (see instructions).

a Item no.	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. e by col. d)
1					

**Skip person distributee.** To report this distribution, you must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following address: Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.

**For Paperwork Reduction Act Notice, see page 5 of the separate trustee's instructions.**

# Instructions for Skip Person Distributee

## General Instructions

### Purpose of Form

Form 706-GS(D-1) is used by a trustee to report to the distributee and to the Internal Revenue Service distributions from a trust that are subject to the generation-skipping transfer tax. The skip person distributee uses the information on Form 706-GS(D-1) to complete Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.

Attach a copy of each Form 706-GS(D-1) you received during the year to your Form 706-GS(D). You should also keep a copy for your records.

### Errors

If you believe the trustee has made an error on your Form 706-GS(D-1), notify the trustee and ask for a corrected Form 706-GS(D-1). Do not change any items on your copy. Be sure to ask the trustee to send a copy of the corrected Form 706-GS(D-1) to the IRS.

## Specific Instructions

### Part I

**Line 2a.** Enter the trust's employer identification number from Part I of this form on Form 706-GS(D), Part II, column a.

### Part II

**Column a.** Use the same item number used here for the corresponding entry on Form 706-GS(D), Part II, column b.

**Column c.** The date of distribution is the date the title to the property distributed passed from the trustee to the distributee. This is the date used to determine the value of the distribution.

**Column f.** Enter the tentative transfer amount on Form 706-GS(D), Part II, column c.