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Department of the Treasury

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

(Section 6019 of the Internal Revenue Code) (For gifts made during calendar year 1999)

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1999

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Interi	nai F	Rever	See separate instructions. For Privacy Act Notice, see the instruction		III 104	υ.				
	1	Dor	nor's first name and middle initial 2 Donor's last name 3	Donor's s	ocial se	curity number				
-	4	Ado	dress (number, street, and apartment number) 5	Legal resic	! lence (d	_: omicile) (county	y and st	tate)		
_	6	6 City, state, and ZIP code 7 Citizenship					p			
Б							Yes	No		
ati	8		If the donor died during the year, check here and enter date of death				103			
orm	9 10		If you received an extension of time to file this Form 709, check here and attach the Form 4868, and Enter the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person only once the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on the total number of separate donees listed on Schedule A—count each person on total number of separate donees listed on Schedule A—count each person on total number of separate donees listed on Schedule A—count each person on total number of separate donees listed on Schedule A—count each person on total number of separa		J, or ext	ension letter				
1-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 11b 11b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?									
Per	12		Gifts by husband or wife to third parties.—Do you consent to have the gifts (including generatio	n-skippin	g trans	fers) made				
٦.			by you and by your spouse to third parties during the calendar year considered as made one		0	,				
Ϋ́Ι			instructions.) (If the answer is "Yes," the following information must be furnished and your spo	5						
			shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.)							
۲Ì	13		Name of consenting spouse 14 SSN							
Part	15		Were you married to one another during the entire calendar year? (see instructions)							
ŀ	16		If the answer to 15 is "No," check whether in married in divorced or in widowed, and give date (s							
ŀ	17									
-										
	18		Consent of Spouse—I consent to have the gifts (and generation-skipping transfers) made by me and by my considered as made one-half by each of us. We are both aware of the joint and several liability for tax created as made one-half by each of us.	ted by the	executi	on of this cons	ent.	iai yeai		
	Co	onse	enting spouse's signature ►		Date 🕨	•				
		1	Enter the amount from Schedule A, Part 3, line 15		1					
		2	Enter the amount from Schedule B, line 3		2					
		3			3					
		4			4					
		5			5					
					6					
		6			7	011	200	00		
		7				211,	300	00		
		8	Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C	:)	8					
	Ę	9	Balance (subtract line 8 from line 7)		9					
	Computation	10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after Septen	nber 8,						
	ğ		1976, and before January 1, 1977 (see instructions)		10					
	b	11			11					
		12			12					
	<u>lax</u>	13			13					
	Ë	13		• •						
	2	14	Total credits (add lines 12 and 13)		14					
	art			• •	15					
	Ба	15		• •	16					
lere.		16	Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)	• •	10					
ř		17	Total tax (add lines 15 and 16)		17					
orde		18	Gift and generation-skipping transfer taxes prepaid with extension of time to file		18					
or money order here.		19	If line 18 is less than line 17, enter BALANCE DUE (see instructions)		19					
Ĕ		~~								
	_	20	If line 18 is greater than line 17, enter AMOUNT TO BE REFUNDED	• •	20	the best of mul	moulos	199		
check	2	and I	belief it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of	which pre	parer ha	s any knowledg	e.	uge		
с у	Do	nor':	's signature 🕨	<u>D</u>	ate 🕨					
Attach			rer's signature than donor) ►	D	ate 🕨					
A										
			rer's address than donor) ►							
For	· ·		rwork Reduction Act Notice, see page 8 of the separate instructions for this form.	Cat. No.	16783N	1 Form	709	(1999)		

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SCHEDULE A Computation of Taxable Gifts (Including Transfers in Trust)

Does the value of any item listed on Schedule A reflect any valuation discount? If the answer is "Yes," see instructions . . . Yes 🗌 No 🗌

B ☐ < Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

A	В	с	D	E	
ltem umber	 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 	Donor's adjusted basis of gift	Date of gift	Value at date of gift	
1					
	Part 1 (add amounts from Part 1, column E)				

Part 2—Gifts That are Direct Skips and are Subject to Both Gift Tax and Generation-Skipping Transfer Tax. You must list the gifts in chronological order. *Gifts less political organization, medical, and educational exclusions—see instructions.* (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	B • 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		1					
2 C	ne-half of itemsattrik	instructions)	2					
3 B	alance (subtract line 2 from line 1)	:	3					
4 G	ifts of spouse to be included (from Schedule A, Part 3, line 2 of spo	ructions)	4					
	If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here ► □ and enter those gifts also on Schedule C, Part 1.							
5 T	otal gifts (add lines 3 and 4)	· · · · ⊢	5					
6 T	otal annual exclusions for gifts listed on Schedule A (including line 4,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5					
7 T	otal included amount of gifts (subtract line 6 from line 5)		7					
Deduct	tions (see instructions)	1 1						
	ifts of interests to spouse for which a marital deduction will be claimed n items of Schedule A							
9 E	xclusions attributable to gifts on line 8	9						
	Narital deduction—subtract line 9 from line 8							
	haritable deduction, based on itemsless exclusio							
12 T	otal deductions—add lines 10 and 11	1	2					
13 S	ubtract line 12 from line 7		1	3				
	eneration-skipping transfer taxes payable with this Form 709 (from S	I. H, Total) . 1	4					
15 T	axable gifts (add lines 13 and 14). Enter here and on line 1 of the Ta	ge1 1	5					

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 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 \blacktriangleright

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 specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts			
				January 1, 1777				
1		eriods (without adjustment for reduced specific						
2		by which total specific exemption, line 1, column D	, is more than \$30,000 .	2				
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.) 3							

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

Form 709 (1999)

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—Generation-Skipping Transfers									
A Item No. (from Schedule , Part 2, col. A)	n No. Value hedule A, (from Schedule A,				taxable	fer F Net Transfer (subtract col. E from col. D)			
1									
-									
6									
If you elected gi was required to (see the instruct must enter all of	t splitting and your spo file a separate Form 70 ons for "Split Gifts"), yo the gifts shown on t 2, of your spouse's Fo	ou spc (ent	Split gifts from spouse's Form 709 (enter item number) Value included from spouse's Form 709 Nontaxable portion of transfer S- S-		Net transfer (subtract col. E from col. D)				
	ter the item number of	oach c							
	it appears in column A	of c							
preprinted the p	chedule A, Part 2. We I refix "S-" to distinguish	NOUR C							
spouse's item n	umbers from your own	when							
you complete co Part 3.	olumn A of Schedule C,	6							
In column D, for	each gift, enter the am	nount c							
reported in colu your spouse's F	mn C, Schedule C, Parl orm 709	t 1, of S-						+	
	Exemption Recon	-	ion 2631) and	d Section 2652(a	a)(3) Election	1			
				cial QTIP) election					
Check box ►	numbers (from Sche	0		•		,			
		-		, ₀				1	
1 Maximu	n allowable exempti	on (see instruct	10115)			• • •		-	
2 Total ex	emption used for pe	riods before fili	ng this return .					2	
3 Exempti	on available for this	return (subtract	line 2 from line	e 1)				3	
4 Exempti	on claimed on this re	eturn (from Part	3, col. C total	, below)				4	
-	on allocated to trans								
	ons.)							5	
6 Add line	s 4 and 5							6	
·	on available for futu Computation	re transfers (su	btract line 6 fro	om line 3)				7	
	B			E			G		н
Item No. (from Schedule C, Part 1)	Net transfer (from Schedule C, Part 1, col. F)	C GST Exemption Allocated	D Divide col. C by col. B	Inclusion Ratio (subtract col. D from 1.000)	F Maximum Es Tax Rate	state (n	oplicable Rate nultiply col. E by col. F)		neration-Skipping Transfer Tax iply col. B by col. G)
1					55% (.55	5)			
2					55% (.55	5)			
3	I		[Ī		55% (.55			 	
4	l				55% (.55	5)		 	
5	l				55% (.55	5)		 	
6					55% (.55				
					55% (.55				
					55% (.55				
					55% (.55				
					55% (.55				
Total exemption	n claimed. Enter								

Total generation-skipping transfer tax. Enter here, on line 14 of

Schedule A, Part 3, and on line 16 of the Tax Computation on

 $\textcircled{\blue}{\blue}$

page 1

here and on line 4, Part 2,

above. May not exceed line 3,

Part 2, above