



Note: *The draft you are looking for begins on the next page.*

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **706-GS(D)** **Generation-Skipping Transfer Tax Return for Distributions**

(Rev. December 2025)

Use for distributions made after December 31, 2024.

OMB No. 1545-0015

Department of the Treasury
Internal Revenue Service

For calendar year

Go to www.irs.gov/Form706GSD for instructions and the latest information.

Attach a copy of all Forms 706-GS(D-1) to this return.

Part I **General Information** (see instructions)**1a** Name of skip person distributee**1b** SSN of individual distributee**1c** TIN of trust distributee**2a** Name and title of person filing return (if different from line 1a)**2b** Address of distributee or person filing return (number and street)**2c** Apt. or suite no.**2d** City, town, or post office. For foreign addresses, also complete lines 2g, 2h, and 2i.**2e** State**2f** ZIP code**2g** Foreign country name**2h** Foreign province/state/county**2i** Foreign postal code**Part II** **Tax Computation.** Complete Part III before completing Part II (see instructions).**3** Total amounts of transfers. Add together all the amounts entered in Part III, line 11, column (c) .**3****4** Adjusted allowable expenses (see instructions)**4****5** Taxable amount. Subtract line 4 from line 3**5****6** Maximum federal estate tax rate (see instructions)**6**

%

7 Generation-skipping transfer tax. Multiply line 5 by line 6**7****8** Payment, if any, made with Form 7004**8****9** **Tax due.** If the amount on line 7 is more than the amount on line 8, subtract line 8 from line 7. For details on how to pay, go to www.irs.gov/Payments or see the instructions**9****10a** **Overpayment.** If the amount on line 8 is more than the amount on line 7, subtract line 7 from line 8 and complete lines 10b, 10c, and 10d**10a****b** Routing number**c** Type: ☐ Checking ☐ Savings**d** Account number

Under penalties of perjury, I declare that I have examined this return, along with 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 or designated filer) is based on all information of which preparer has any knowledge.

Sign Here

Signature

Date

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 706.

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Form **706-GS(D)** (Rev. 12-2025) Created 9/12/25
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