

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

Caution: DRAFT—NOT FOR FILING

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 and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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. 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **706-GS(D-1)**

(Rev. December 2025)

Department of the Treasury

Notification of Distribution From a Generation-Skipping Trust Complete for each skip person distributee.

For calendar year ____.

OMB No. 1545-0015

Copy A: Send to IRS

| | | renue Service | Go to www.irs.gov/Form70 | 6GSD1 for | r instructio | ns and the | latest information. | | | |
|---------------|--|--|--|---------------|--------------|------------------|-----------------------------|----------------------------------|-------------|-------------------|
| Pai | rt I | General Inforr | mation (see instructions) | | | | | | | |
| 1a | Name of skip person distributee 1b Skip person distributee's TIN (see i | | | | | | instruct | ions) | | |
| 1c | Skip person distributee's address (number and street) | | | | | | 1d | 1d Apt. or suite no. | | |
| 1e | City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j. 1f State | | | | | | 1g | 1g ZIP code | | |
| 1h | Fore | Foreign country name 1i Foreign province/state/county | | | | | 1j | Foreign | postal code | |
| 2a | Name of trust 2b TIN of trust | | | | | | 2b TIN of trust | | | |
| 2c | c Trust address (number and street) | | | | | | | 2d | Apt. or | suite no. |
| 2e | City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j. 2f State | | | | | | 2g | 2g ZIP code | | |
| 2h | h Foreign country name | | | 2i For | eign prov | ince/state | /county | 2j Foreign postal code | | |
| Par | t II | Distributions (| (see instructions) | | | | | | | |
| 3 | | ribe each distribut | , | | | | | | | |
| (| a) em | a) (b) | | | | (d) Inclusion | (e) Value | (f) Tentative transfer (multiply | | |
| nur | nber | | | dis | tribution | ratio | | c | col. (e) by | col. (d)) |
| | | | | | | | | | | |
| | 1 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | + | | |
| | | | | | | | | | | |
| | | | | | | | | +- | | |
| | | | | | | | | | | |
| | | | | | | | | +- | | |
| | | | | | | | | | | |
| | | | | | | | | | ontinuad | |
| Par | : 111 | Trust Informat | tion (see instructions) | | | | | (00 | onunuea d | on next page |
| 4 | | | t trust, check here and attac | h a state | ment des | cribing the | arrangement that ma | akes its | effect | |
| - | | | an explicit trust | | | | | | | |
| _ | | | | | | | | | <i></i> | L N |
| 5 | | | n contributed to this trust sin | | | | | | | Yes No |
| _ | | | owing the trust's inclusion rat | | • | | | | | |
| 6 | | | ns been made to this trust sin | | | | | | | |
| | | nciuded in caid ntributions were no | culating the trust's inclusion | on ratio? | ir Yes, | attacn | a statement explain | ing wn | y the | |
| 7 | | | | | f the dee | ۰۰۰۰ | | | • | |
| | penalti | ies of perjury, I declare | een allocated to this trust by that I have examined this return, inc ion of preparer other than trustee is b | luding acco | mpanying s | chedules and | d statements, and to the be | | | and belief, it is |
| | | of trustee | | | | • | | Date | | |
| | | | | | | | - ' | | | |
| Signa Addr | | of preparer other tha | an trustee | | | | | Date | | |

DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

| Form 706-GS | (D-1) (Rev. 12-2025) | | | | Page 2 |
|-----------------------|---|--------------------------------|---------------------------|---------------------|--|
| Part II | Distributions (continued) | | | | |
| If additiona | al entries are needed, duplicate and use this page. | | | | |
| (a) Item number | (b) Description of property | (c) Date of distribution | (d) Inclusion ratio | (e) Value | (f) Tentative transfer (multiply col. (e) by col. (d)) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Form **706-GS(D-1)** (Rev. 12-2025)

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **706-GS(D-1)**

(Rev. December 2025)

Page 3

Department of the Treasury Internal Revenue Service

Notification of Distribution From a Generation-Skipping Trust Complete for each skip person distributee.

For calendar year ____.

to www.irs.gov/Form706GSD1 for instructions and the latest information

OMB No. 1545-0015

Copy B: For Distributee

Form **706-GS(D-1)** (Rev. 12-2025)

| do to www.iis.gov/i omi/o | 00001 | TOT THISTITUCTIO | ns and the | latest information. | | 10411104100 | |
|--|--|---|---|---|--|---|--|
| General Information (see instructions) | | | | | | | |
| ne of skip person distributee | | 1b Ski | instruct | ions) | | | |
| Skip person distributee's address (number and street) | | | | | | Apt. or suite no. | |
| City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j. 1f State | | | | | | ZIP code | |
| eign country name | 1i Foreign province/state/county | | | | 1j | Foreign postal code | |
| ne of trust | 2b TIN of trust | | | | | | |
| Trust address (number and street) | | | | | | Apt. or suite no. | |
| v, town, or post office. For foreign addresses, als | 2g | ZIP code | | | | | |
| eign country name | 2i Foreign province/state/county | | | | | Foreign postal code | |
| Distributions (see instructions) | | | | | ı | | |
| , , | | | | | | | |
| (b) Description of property | | (c) Date of distribution | (d) Inclusion ratio | (e) Value | | (f) tative transfer (multiply col. (e) by col. (d)) | |
| | | | | | | | |
| an distributee. To report this distribution, you m | ust file | Form 706- | 3S(D) Go | neration-Skinning Tran | nefor Ta | y Raturn for | |
| | General Information (see instructions) ne of skip person distributee of person distributee's address (number and street) of the country name ne of trust of the country name of the countr | General Information (see instructions) ne of skip person distributee of person distributee's address (number and street) of person distributee's address (number and street) of town, or post office. For foreign addresses, also come eign country name of trust of address (number and street) of town, or post office. For foreign addresses, also come eign country name of trust of address (number and street) of town, or post office. For foreign addresses, also come eign country name Distributions (see instructions) or ibe each distribution below. (b) Description of property | General Information (see instructions) ne of skip person distributee person distributee's address (number and street) recognition to post office. For foreign addresses, also complete 1h, 1i, 1i, 1i, 1i, 1i, 1i, 1i, 1i, 1i, 1i | General Information (see instructions) ne of skip person distributee person distributee's address (number and street) r, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j. eign country name 1i Foreign province/state re of trust st address (number and street) r, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j. eign country name 2i Foreign province/state Distributions (see instructions) cribe each distribution below. (b) Description of property (c) Date of distribution ratio | ne of skip person distributee 1b Skip person distributee's TIN (see of person distributee's address (number and street) 1c, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j. 1f State 2b TIN of trust 2b TIN of trust 2c TIN of trust 2d TIN of trust 2d | General Information (see instructions) ne of skip person distributee person distributee's address (number and street) person distributee's TIN (see instructions) person distributee's TIN (see instructions) 11 | |

Distributions, at the following address: Internal Revenue Service, Attn: E&G, Stop 824G, 7940 Kentucky Drive, Florence, KY 41042-2915.

Page 4

| Part II | Distributions (continued) | | | | |
|-----------------------|---|--------------------------|---------------------------|---------------------|--|
| | al entries are needed, duplicate and use this page. | | | | |
| (a) Item number | (b) Description of property | (c) Date of distribution | (d) Inclusion ratio | (e) Value | (f) Tentative transfer (multiply col. (e) by col. (d)) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Form **706-GS(D-1)** (Rev. 12-2025)

Form 706-GS(D-1) (Rev. 12-2025)

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 IRS 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 2b. Enter the trust's taxpayer identification number from Part I of this form on Form 706-GS(D), Part III, line 11, column (a).

Part II

Duplicate and use pages 2 and 4 if additional entries are needed.

Column (a). Use the same item number used here for the corresponding entry on Form 706-GS(D), Part III, line 11, 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 III, line 11, column (c).