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

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# TREASURY/IRS AND OMB USE ONLY DRAFT

### SCHEDULE R-1 (Form 706)

(Rev. August 2025) Department of the Treasury Internal Revenue Service

# **Generation-Skipping Transfer Tax**

Payment Voucher for Direct Skips From a Trust Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

Executor: File one copy with Form 706 and send a copy to the fiduciary. Do not pay the tax shown. See instructions for details. Fiduciary: See the Instructions for the Trustee, later, for details. Pay the tax shown on line 9. Fiduciary and Executor Information (see instructions) 1 Name of trust 2 Trust's EIN 3a Decedent's first name and middle initial 3b Decedent's last name 3c Decedent's SSN 4 Service Center where Form 706 was filed 5a Fiduciary's first name 5b Fiduciary's last name 5c Fiduciary's title 5d Fiduciary's address (number and street) 5e Apt. or suite no. 5f City, town, or post office. For foreign addresses, also complete lines 5i, 5j, and 5k. 5g State 5h ZIP code 5i Foreign country name 5j Foreign province/state/county 5k Foreign postal code 6a Executor's first name 6b Executor's last name 6c Executor's address (number and street) 6d Apt. or suite no. 6e City, town, or post office. For foreign addresses, also complete lines 6h, 6i, and 6j. 6f State 6g ZIP code 6j Foreign postal code 6h Foreign country name 6i Foreign province/state/county 7 Decedent's date of death 8 Filing due date of Schedule R (Form 706) (with extensions) Part II **GST Tax on the Direct Skip** 1 Enter the estate tax value of all property or interest subject to the direct skip. (iii) Item Description of property interests subject to the direct skip Estate tax value numbe (continued on next page) Under penalties of perjury, I declare that I have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Signature(s) of executor(s) Date Date Signature of fiduciary or officer representing fiduciary

Schedule R-1 (Form 706) (Rev. 8-2025)

Part	GST Tax on the Direct Skip (continued)		•
If addit	ional entries are needed, duplicate and use this page.		
(i) Item numbe	(ii)  Description of property interests subject to the direct skip		(iii) Estate tax value
2 /	⊥ ∖dd amounts in column (iii) .................................	2	
	otal from column (iii) from additional Parts II attached to this schedule	3	
	otal restate tax value. Add lines 2 and 3	4	
	Estate taxes, state death taxes, and other charges borne by the property interests listed above	5	
	entative maximum direct skip from trust (subtract line 5 from line 4)	6	
	GST exemption allocated	7	
	Subtract line 7 from line 6	8	
	GST tax due from fiduciary. Divide line 8 by 3.5. For details on how to pay, go to www.irs.gov/Payments	0	

## **Instructions for the Trustee**

### Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you a copy. Sign and create two copies. File one copy and keep the other one for your records.

### How to pay

All payments made to the federal government are to be processed electronically. Go to www.irs.gov/Payments to see all your payment options.

**EFTPS.** Payment of the tax due may be submitted electronically through Electronic Federal Tax Payment System (EFTPS). EFTPS is a free service of the Department of the Treasury. To be considered timely, payments made through EFTPS must be completed no later than 8 p.m. Eastern time the day before the due date. All EFTPS payments must be scheduled in advance of the due date and, if necessary, may be changed or canceled up to 2 business days before the scheduled payment date.

To get more information about EFTPS or to enroll in EFTPS, go to *www.eftps.gov* or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is available in Pub. 966, Electronic Federal Tax Payment System: A Guide to Getting Started.

### **Signature**

You must sign the Schedule R-1 in the space provided.

### What to mail

Mail the copy of Schedule R-1 that you signed.

### Where to mail

Mail to the Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999.

### When to pay

The GST tax is due and payable 9 months after the decedent's date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

# Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent's Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

# Additional information

For more information on how to complete Schedule R-1, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.