



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

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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.

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Form 709

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

OMB No. 1545-0020

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form709 for instructions and the latest information. (For gifts made during calendar year 2025)

2025

Part I General Information

Form sections 1-21: Donor's first name and middle initial, Donor's last name, Donor's social security number, Address, City, town, or post office, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code, Legal residence (domicile), Citizenship, and questions 14-21 regarding donor status and gifts.

Part II Tax Computation

Form sections 1-20a: Tax computation lines including amount from Schedule A, Schedule B, total taxable gifts, tax computed, applicable credit amount, applicable credit against tax, 20% exemption, total credits, generation-skipping transfer taxes, total tax, gift and generation-skipping transfer taxes prepaid, and tax due.

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer, Date, Title

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

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.

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Part III Spouse's Consent on Gifts to Third Parties

		Yes	No
1	Gifts by spouses to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? See instructions. (If the answer is "Yes," the following information must be furnished. If the answer is "No," skip lines 2-7.)		
2	Name of consenting spouse		
3	SSN of consenting spouse		
4	Were you married to one another during the entire calendar year? See instructions		
5	If line 4 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date. See instructions		
6	Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope		
7	Consent of Spouse. Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? If "Yes," you must attach a Notice of Consent. See instructions		

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SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes No
B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here . See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable			
									(j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
									<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and spouse also made gifts.

									<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Total of Part 1. Add amounts from Part 1, column (i)

(If more space is needed, attach additional statements.)

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SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions) (continued)

Part 2—Direct Skips. 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.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable
									(j) 2632(b) election out
									<input type="checkbox"/>
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Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and spouse also made gifts.

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Total of Part 2. Add amounts from Part 2, column (i)

(If more space is needed, attach additional statements.)

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SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions) (continued)

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3			1	
2	Total annual exclusions for gifts listed on line 1 (see instructions)			2	
3	Total included amount of gifts. Subtract line 2 from line 1			3	
Deductions (see instructions)					
4	Gifts of interests to U.S. citizen spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (l) is checked	4			
5	Exclusions attributable to gifts on line 4	5			
6	Marital deduction. Subtract line 5 from line 4	6			
7	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (k) is checked, less exclusions	7			
8	Total deductions. Add lines 6 and 7			8	
9	Subtract line 8 from line 3			9	
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total)			10	
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part II—Tax Computation, line 1			11	

Qualified Terminable Interest Property (QTIP) Marital Deduction (See instructions for Schedule A, Part 4, line 4.)

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 the box in column (l) is checked; and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, 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 Parts 1 and 3 of Schedule A is entered as a deduction on line 4, 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 Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon your spouse's death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, your spouse 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 Received From Spouse* in the instructions.

You may make the special QTIP election to treat the entire trust as non-QTIP for purposes of the generation-skipping transfer tax by checking the box in column (m).

12 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.

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SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount and Restored Exclusion

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

(a) Name of deceased spouse (dates of death after December 31, 2010, only)	(b) Date of death	(c) Portability election made?		(d) If "Yes," DSUE amount received from spouse	(e) DSUE amount applied by donor to lifetime gifts (list current and prior gifts)	(f) Date(s) of gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
		Yes	No			
Part 1—DSUE Received From Last Deceased Spouse						
Part 2—DSUE Received From Predeceased Spouse(s)						
TOTAL (for all DSUE amounts applied from column (e) for Part 1 and Part 2. Enter here and on line 2 below)						
1	Donor's basic exclusion amount (see instructions)					1
2	Total from column (e), Parts 1 and 2					2
3	Restored Exclusion Amount (see instructions)					3
4	Add lines 1, 2, and 3					4
5	Applicable credit on amount on line 4 (see <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part II—Tax Computation					5

(If more space is needed, attach additional statements.)

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SCHEDULE D Computation of Generation-Skipping Transfer Tax (continued)

Part 2—GST Exemption Reconciliation (Section 2631)

Complete items 1–8 below if any gifts are listed on Schedule A, Part 2 or 3 (direct skips, indirect skips, and other transfers in trust). See instructions.

1	Maximum allowable exemption (see instructions)	1
2	Total exemption used for periods before filing this return	2
3	Exemption available for this return. Subtract line 2 from line 1	3
4	Exemption claimed on this return from Part 3, column (c), total below	4
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an “Election Out” statement. See instructions	5
6	Exemption allocated to transfers not shown on line 4 or line 5 above. You must attach a “Notice of Allocation.” See instructions	6
7	Add lines 4, 5, and 6	7
8	Exemption available for future transfers. Subtract line 7 from line 3	8

Part 3—Tax Computation

(a) Item number (from Schedule D, Part 1, col. (a))	(b) Net transfer (from Schedule D, Part 1, col. (e))	(c) GST exemption allocated	(d) Divide col. (c) by col. (b)	(e) Inclusion ratio (subtract col. (d) from 1.000)	(f) Applicable rate (multiply col. (e) by 40% (0.40))	(g) Generation-skipping transfer tax (multiply col. (b) by col. (f))
1						
Gifts made by spouse (for gift splitting only)						
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above.		Total generation-skipping transfer tax. Enter here; on page 6, Schedule A, Part 4, line 10; and on page 1, Part II—Tax Computation, line 16.				

(If more space is needed, attach additional statements.)

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