

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

2025

Part I General Information

1 Donor's first name and middle initial

2 Donor's last name

3 Donor's social security number

4 Address (number and street). If you have a P.O. box, see instructions.

5 Apt. No.

6 City, town or post office. If you have a foreign address, also complete spaces below.

7 State

8 ZIP Code

9 Foreign country name

10 Foreign province/state/county

11 Foreign postal code

12 Legal Residence (domicile)

13 Citizenship (see instructions)

14 If the donor died during the year, check here ☐ and enter date of death \_\_\_\_\_

15 If an amended return, check here ☐

16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once \_\_\_\_\_

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b . . . . .

18b Has your address changed since you last filed Form 709 (or 709-A)? . . . . .

19 Gifts by spouses to third parties. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.) . . . . .

20 Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C . . . . .

21 Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions . . . . .

Yes

No

Part II Tax Computation

1 Enter the amount from Schedule A, Part 4, line 11 . . . . .

2 Enter the amount from Schedule B, line 3 . . . . .

3 Total taxable gifts. Add lines 1 and 2 . . . . .

4 Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions) . . . . .

5 Tax computed on amount on line 2 (see *Table for Computing Gift Tax* in instructions) . . . . .

6 Balance. Subtract line 5 from line 4 . . . . .

7 Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter amount from Schedule C, line 5; otherwise, see instructions . . . . .

8 Enter the applicable credit against tax allowable for all prior periods from Schedule B, line 1, col. (c) . . . . .

9 Balance. Subtract line 8 from line 7. Do not enter less than zero . . . . .

10 Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions . . . . .

11 Balance. Subtract line 10 from line 9. Do not enter less than zero . . . . .

12 Applicable credit. Enter the smaller of line 6 or line 11 . . . . .

13 Credit for foreign gift taxes. See instructions . . . . .

14 Total credits. Add lines 12 and 13 . . . . .

15 Balance. Subtract line 14 from line 6. Do not enter less than zero . . . . .

16 Generation-skipping transfer taxes from Schedule D, Part 3, col. (g), total . . . . .

17 Total tax. Add lines 15 and 16 . . . . .

18 Gift and generation-skipping transfer taxes prepaid with extension of time to file . . . . .

19 If line 18 is less than line 17, enter **balance due**. See instructions . . . . .

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20 If line 18 is greater than line 17, enter **amount to be refunded** . . . . .

Sign Here

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
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Signature of donor	Date
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Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

**Part III   Spouse's Consent on Gifts to Third Parties**

	Yes	No
<b>1   Gifts by spouses to third parties.</b> 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. <b>If the answer is "No," skip lines 2-7.</b> ) . . . . .		
<b>2</b> Name of consenting spouse _____		
<b>3</b> SSN of consenting spouse _____		
<b>4</b> Were you married to one another during the entire calendar year? See instructions . . . . .		
<b>5</b> 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 _____		
<b>6</b> Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope . . . . .		
<b>7   Consent of Spouse.</b> Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? . . . . .		

**A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation ☐ Yes ☐ No

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

Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and spouse also made gifts.

[illegible]

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

## SCHEDULE A

**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.

[illegible]

Gifts made by spouse—complete **only** if you are splitting gifts with your spouse and spouse also made gifts.

[illegible]

<b>Total of Part 2.</b> Add amounts from Part 2, column (i)										
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(If more space is needed, attach additional statements.)

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

**Part 3 — Indirect Skips and Other Transfers in Trust.** Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these 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	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a) (3) election	(n) 2632(c) election out
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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 3.** Add amounts from Part 3, column (i) . . . . .

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

**SCHEDULE A** **Computation of Taxable Gifts** (including transfers in trust) (see instructions) *(continued)***Part 4 — Taxable Gift Reconciliation**

<b>1</b>	Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3 . . . . .	<b>1</b>	
<b>2</b>	Total annual exclusions for gifts listed on line 1 (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Total included amount of gifts. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>Deductions</b> (see instructions)			
<b>4</b>	Gifts of interests to 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 . . . . .	<b>4</b>	
<b>5</b>	Exclusions attributable to gifts on line 4 . . . . .	<b>5</b>	
<b>6</b>	Marital deduction. Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	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 . . . . .	<b>7</b>	
<b>8</b>	Total deductions. Add lines 6 and 7 . . . . .	<b>8</b>	
<b>9</b>	Subtract line 8 from line 3 . . . . .	<b>9</b>	
<b>10</b>	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total) . . . . .	<b>10</b>	
<b>11</b>	<b>Taxable gifts.</b> Add lines 9 and 10. Enter here and on page 1, Part II—Tax Computation, line 1 . . . . .	<b>11</b>	

**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
- 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.

**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.

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

If you answered "Yes" on line 18a of page 1, Part I, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column (c) amounts. Attach calculations.

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

**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 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)

<b>1</b>	Donor's basic exclusion amount (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Total from column (e), Parts 1 and 2 . . . . .	<b>2</b>	
<b>3</b>	Restored Exclusion Amount (see instructions) . . . . .	<b>3</b>	
<b>4</b>	Add lines 1, 2, and 3 . . . . .	<b>4</b>	
<b>5</b>	Applicable credit on amount in line 4 (see <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part II—Tax Computation . . . . .	<b>5</b>	

**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 D.

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## Part 2 – GST Exemption Reconciliation (Section 2631)

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**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 . . . . .

Form **709** (2025)

**Additional Data**

**Return to Form**

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**Software Version:**