

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](http://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)

<b>1a</b> Name of skip person distributee	<b>1b</b> SSN of individual distributee	<b>1c</b> TIN of trust distributee
<b>2a</b> Name and title of person filing return (if different from line 1a)		
<b>2b</b> Address of distributee or person filing return (number and street)		<b>2c</b> Apt. or suite no.
<b>2d</b> City, town, or post office. For foreign addresses, also complete lines 2g, 2h, and 2i.		<b>2e</b> State
		<b>2f</b> ZIP code
<b>2g</b> Foreign country name	<b>2h</b> Foreign province/state/county	<b>2i</b> Foreign postal code

**Part II Tax Computation.** Complete Part III before completing Part II (see instructions).

<b>3</b> Total amounts of transfers. Add together all the amounts entered in Part III, line 11, column (c) .	<b>3</b>	
<b>4</b> Adjusted allowable expenses (see instructions) . . . . .	<b>4</b>	
<b>5</b> Taxable amount. Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b> Maximum federal estate tax rate (see instructions) . . . . .	<b>6</b>	%
<b>7</b> Generation-skipping transfer tax. Multiply line 5 by line 6 . . . . .	<b>7</b>	
<b>8</b> Payment, if any, made with Form 7004 . . . . .	<b>8</b>	
<b>9 Tax due.</b> 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 <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see the instructions . . . . .	<b>9</b>	
<b>10a Overpayment.</b> 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 . . . . .	<b>10a</b>	
<b>b</b> Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b> 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
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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.			

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

Cat. No. 10327Q

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Also identified as Form 706-GSD

