

1 Donor's first name and middle initial MARY D.	2 Donor's last name HERNANDEZ	3 Donor's social security number 123-22-1234	
4 Address (number, street, and apartment number) 100 BROADWAY BLVD		5 Legal residence (domicile) PIMA COUNTY	
6 City or town, state or province, country, and ZIP or foreign postal code TUCSON, AZ 85711		7 Citizenship (see instructions) UNITED STATES	
Part 1 - General Information	8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____, _____, _____	Yes	No
	9 If you extended the time to file this Form 709, check here <input checked="" type="checkbox"/>		
	10 Enter the total number of donees listed on Schedule A. Count each person only once 2		
	11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b		X
	b Has your address changed since you last filed Form 709 (or 709-A)?		
	12 Gifts by husband or wife 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 and your spouse must sign the consent shown below. If the answer is "No," skip lines 13-18.)		
	13 Name of consenting spouse	14 SSN	
	15 Were you married to one another during the entire calendar year? See instructions		
	16 If line 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date		
	17 Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope		
18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.			
Consenting spouse's signature		Date	
19 Have you applied a 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			X
20 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			X
Part 2 - Tax Computation	1 Enter the amount from Schedule A, Part 4, line 11	1	116,000.
	2 Enter the amount from Schedule B, line 3	2	
	3 Total taxable gifts. Add lines 1 and 2	3	116,000.
	4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)	4	28,600.
	5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)	5	
	6 Balance. Subtract line 5 from line 4	6	28,600.
	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	7	5,113,800.
	8 Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	
	9 Balance. Subtract line 8 from line 7. Do not enter less than zero	9	5,113,800.
	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	10	
	11 Balance. Subtract line 10 from line 9. Do not enter less than zero	11	5,113,800.
	12 Applicable credit. Enter the smaller of line 6 or line 11	12	28,600.
13 Credit for foreign gift taxes (see instructions)	13		
14 Total credits. Add lines 12 and 13	14	28,600.	
15 Balance. Subtract line 14 from line 6. Do not enter less than zero	15	0.	
16 Generation-skipping transfer taxes (from Schedule D, Part 3, col. G, total)	16		
17 Total tax. Add lines 15 and 16	17	0.	
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file	18		
19 If line 18 is less than line 17, enter balance due . See instructions	19	0.	
20 If line 18 is greater than line 17, enter amount to be refunded	20		
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.			
Sign Here		May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Signature of donor		Date	
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN
		08/07/24	
Firm's name	Firm's EIN		
BEACHFLEISCHMAN PLLC	86-0683059		
Firm's address	Phone no.		
1985 E. RIVER ROAD, SUITE 201 TUCSON, AZ 85718	520-321-4600		

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 Check here if you elect under section 529(c)(2)(B) to treat any contributions made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

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

A Item number	B ● Donee's name and address ● Relationship to donor (if any) ● Description of gift ● If the gift was of securities, give CUSIP no. ● If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*

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Total of Part 1. Add amounts from Part 1, column H

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 ● Relationship to donor (if any) ● Description of gift ● If the gift was of securities, give CUSIP no. ● If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
	SEE CONTINUATION SHEET						

Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*

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Total of Part 2. Add amounts from Part 2, column H

150,000.

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 ● Relationship to donor (if any) ● Description of gift ● If the gift was of securities, give CUSIP no. ● If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*

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Total of Part 3. Add amounts from Part 3, column H

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

SCHEDULE A, PART 2 CONTINUATION SHEET

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 ● Relationship to donor (if any) ● Description of gift ● If the gift was of securities, give CUSIP no. ● If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1	<p>SARAH MARTINEZ GRANDCHILD</p> <p>RESIDENTIAL PROPERTY LOCATED AT 123 SPEEDWAY BLVD TUCSON, AZ 85711 (PIMA COUNTY AZ, PARCEL NUMBER 100-22-3344)</p> <p>THE PROPERTY IS VALUED AT \$350,000 BASED ON RESIDENTIAL APPRAISAL ATTACHED AS EXHIBIT A. THE PROPERTY SOLD TO GRANDDAUGHTER AND SPOUSE FOR \$200,000. DONOR GIFTED EQUITY OF \$150,000</p>		62,500.	06/01/23	75,000.		75,000.
2	<p>JOSE MARTINEZ GRANDCHILD</p> <p>RESIDENTIAL PROPERTY LOCATED AT 123 SPEEDWAY BLVD TUCSON, AZ 85711 (PIMA COUNTY AZ, PARCEL NUMBER 100-22-3344)</p> <p>THE PROPERTY IS VALUED AT \$350,000 BASED ON RESIDENTIAL APPRAISAL ATTACHED AS EXHIBIT A. THE PROPERTY SOLD TO GRANDDAUGHTER AND SPOUSE FOR \$200,000. DONOR GIFTED EQUITY OF \$150,000</p>		62,500.	06/01/23	75,000.		75,000.
Total of column H							150,000.

Part 4 - Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1	150,000.
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	34,000.
3	Total included amount of gifts. Subtract line 2 from line 1	3	116,000.
Deductions (see instructions)			
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers _____ of Schedule A	4	
5	Exclusions attributable to gifts on line 4	5	
6	Marital deduction. Subtract line 5 from line 4	6	
7	Charitable deduction, based on item numbers _____ less exclusions	7	
8	Total deductions. Add lines 6 and 7	8	
9	Subtract line 8 from line 3	9	116,000.
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. G, total)	10	0.
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2 - Tax Computation, line 1	11	116,000.

Terminable Interest (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 his or her 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, he or she 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:

SCHEDULE B Gifts From Prior Periods

If you answered "Yes" on line 11a of page 1, Part 1, 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.

A	B	C	D	E
Calendar year or calendar quarter (see instructions)	Internal Revenue office where prior return was filed	Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	Amount of specific exemption for prior periods ending before January 1, 1977	Amount of taxable gifts
1	Totals for prior periods	1		
2	Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000		2	
3	Total amount of taxable gifts for prior periods. Add amount on line 1, column E, and amount, if any, on line 2. Enter here and on page 1, Part 2 - Tax Computation, line 2		3	

(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)						
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 in line 4 (see <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part 2 - Tax Computation					5	

SCHEDULE D Computation of Generation-Skipping Transfer Tax

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.

Part 1 - Generation-Skipping Transfers. List items from Schedule A first, then items to be reported on Schedule D, including any transfers subject to an Estate Tax Inclusion Period (ETIP).

A Item number (from Schedule A, Part 2, col. A, then ETIP transfers, if any)	B Description (only for ETIP transfers)	C Value (from Schedule A, Part 2, col. H, or close of ETIP described in col. B)	D Nontaxable portion of transfer	E Net transfer (subtract col. D from col. C)
1		75,000.	17,000.	58,000.
2		75,000.	17,000.	58,000.
Gifts made by spouse (for gift splitting only)				

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

Part 2 - GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election

Check here if you are making a section 2652(a)(3) (special QTIP) election. See instructions.

Enter the item numbers from Schedule A of the gifts for which you are making this election _____

1	Maximum allowable exemption (see instructions)	1	12,920,000.
2	Total exemption used for periods before filing this return	2	
3	Exemption available for this return. Subtract line 2 from line 1	3	12,920,000.
4	Exemption claimed on this return from Part 3, column C, total below	4	116,000.
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	116,000.
8	Exemption available for future transfers. Subtract line 7 from line 3	8	12,804,000.

Part 3 - Tax Computation

A Item number (from Schedule D, Part 1)	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	58,000.	58,000.	1.000	.000	.000	0.
2	58,000.	58,000.	1.000	.000	.000	0.

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

116,000.

Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2 - Tax Computation, line 16

0.

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

ELECTION TO TREAT A TRUST AS A GST TRUST

PURSUANT TO IRC SEC. 2632(C)(5)(A)(II) AND REG. 26.2632-1(B)(3), THE TAXPAYER HEREBY ELECTS TO TREAT THE FOLLOWING AS A GST TRUST. AS A RESULT FO THIS ELECTION, ALL CURRENT AND FUTURE TRANSFERS WILL BE INDIRECT SKIPS DEFINED IN IRC SEC. 2632(C)(3)(A), TO WHICH THE TAXPAYER'S UNUSED GST TAX EXEMPTION WILL BE AUTOMATICALLY ALLOCATED IN ACCORDANCE WITH IRC SEC. 2632(C)(1). THE ELECTION FOR THE FOLLOWING TRUST WILL REMAIN IN EFFECT, UNLESS AND UNTIL TERMINATED:

THE BROWN IRREVOCABLE TRUST
EIN: 86-12332112