Form **709**

Department of the Treasury

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

OMB No. 1545-0020

Go to www.irs.gov/Form709 for instructions and the latest information.

(For gifts made during calendar year 2023)

2023

Inte	rnal F	Revenue S	ervice		, 5									
	1 E	Donor's	s first name an	d middle initial	2 Donor's last name SMITH)						curity nun		
			s (number, stro BROADWA	eet, and apartment number)							dence (d	domicile) ITY		
	6		town, state or	province, country, and ZIP or 85711	foreign postal code							nstruction ATES	,	
_	R			ng the year, check here	and enter date of death								Yes	No
ö	9			ne to file this Form 709, check							, —		100	110
mat	10	•		r of donees listed on Schedule		nce		2						
Į	11a			previously filed a Form 709 (o										Х
트	b			nged since you last filed Form										
era	12	Gifts b	y husband or w	vife to third parties. Do you c	onsent to have the gifts (inclu	ding gener	ation-skipping tran	sfers) ma	de by v	ou and	by you	r		
General Information				s during the calendar year con	- '			,						
1-				must be furnished and your s		-		•						Х
	13		of consenting s					14 SSN						
Part	15			one another during the entire o	calendar vear? See instruction	ıs							\neg	
	16		15 is "No." chec				ed/deceased, and o							
	17		,	or this year be filed by your sp			, ,							
	18			consent to have the gifts (and									vear	
		consid	ered as made o	one-half by each of us. We are	both aware of the joint and se	everal liabili	ty for tax created b	y the exec	ution	of this	consent.		•	
	Cor	nsenting	spouse's sign	ature						Date				
	19	Have yo	u applied a DSUE	amount received from a predecease	ed spouse to a gift or gifts reported	on this or a p	revious Form 709? If "	Yes," comp	ete Sch	edule C				Х
	20	Does a	ny gift or other	transfer reported on this Forn	n 709 include a digital asset (or a financi	al interest in a digi	tal asset)?	See I	nstructi	ons			X
		1 E	nter the amour	nt from Schedule A, Part 4, line	e 11					1				0.
				nt from Schedule B, line 3						2				
		3 T	otal taxable gif	ts. Add lines 1 and 2						3				0.
				n amount on line 3 (see <i>Tabl</i> e						4				0.
				n amount on line 2 (see <i>Tabl</i> e						5				
		6 B	alance. Subtra	ct line 5 from line 4						6				0.
		7 A	pplicable credi	t amount. If donor has DSUE a	amount from predeceased spo	ouse(s) or I	Restored Exclusion	1						
	۵	Α	mount, enter a	mount from Schedule C, line 5	5; otherwise, see instructions					7	5	<u>,113</u>	,80	<u> </u>
	- Tax Computation	8 E	nter the applica	able credit against tax allowab	le for all prior periods (from S	Sch. B, line	1, col. C)			8				
	買	9 B	alance. Subtra	ct line 8 from line 7. Do not en	ter less than zero					9	5	<u>,113</u>	, 80	<u> </u>
	翼	10 E	nter 20% (0.20)) of the amount allowed as a s	specific exemption for gifts m	ade after S	eptember 8, 1976,							
	ğ	a	nd before Janu	ary 1, 1977. See instructions						10				
	Ιa	11 B	alance. Subtra	ct line 10 from line 9. Do not e	enter less than zero					11	5	<u>,113</u>	, 80	<u> </u>
		12 A	pplicable credi	t. Enter the smaller of line 6 or	r line 11					12				<u>0.</u>
	Part 2	13 C	redit for foreig	n gift taxes (see instructions)						13				
	٩									14				
_				ct line 14 from line 6. Do not e						15				0.
				ping transfer taxes (from Sche						16				
		17 T	otal tax. Add lir	nes 15 and 16						17				0.
ere.				ion-skipping transfer taxes pre						18				
يّ				than line 17, enter balance du						19				0.
rde		20 If		ter than line 17, enter amount						20				
<u>ر</u>	0:			of perjury, I declare that I have exam d complete. Declaration of preparer (ind belief, it scuss this re		ith
one	Si						1				eparer sho	own below?	? See	,
or money order here.	пе	ere	0:1	1						iou de		X Yes	S	No
			Signature of o		.		Date Date		☐ if	PTIN				
hec		:	Print/Type prepa	arer's name	Preparer's signature			Check		CHIN				
ç	Pa Pre	id eparer					08/07/24	self-emplo	yed					
Attach check	Us	e Only	- Firm I	BEACHFLEISCH	IMAN DT.T.C		00/01/24		T		86	0683	050	
ุ₹			Firm's name		R ROAD, SUITE	201				's EIN		321-4		
Firm's address 1965 E. RIVER ROAD, SUITE 201 Ph								Lhou	ie no.	<u></u>	, <u>u</u>	500		

	EDULE A Computation of I		,	, ,			
	s the value of any item listed on Schedule A						es No X
в Х	Check here if you elect under section 529			ons made this year	to a qualified tuition p	rogram as made ratably	v over a 5-year
D	period beginning this year. See instruction				tana Osa tanaharahiran		
	Gifts Subject Only to Gift Tax. Gifts less po					1 .	T
A Item number	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	С	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 mad	l de by spouse - <i>complete only if you are s</i> 	plitting g	ifts with your spouse	l e and he/she also	 made gifts. 	1	
Total of I	Part 1. Add amounts from Part 1, column F	l					
Part 2 - [Direct Skips. Gifts that are direct skips and	are subjec	t to both gift tax and g	eneration-skipping	j transfer tax. You mus	t list the gifts in chrono	logical order.
Α	В	С	D	E	F	G	Н
Item number	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	2632(b) election out	Donor's adjusted basis of gift	Date of gift	Value at date of gift	For split gifts, enter 1/2 of column F	Net transfer (subtract col. G from col. F)
	SEE CONTINUATION S	HEET					
Cifte mad	do by engues		70 11				
GIRS IIIa	de by spouse - <i>complete only if you are s</i> 	plitting g	ifts with your spouse	e and he/she also	made gifts.		T
Total of I	Part 2. Add amounts from Part 2, column F	i					34,000.
	ndirect Skips and Other Transfers in Trust ntly subject to gift tax and may later be sub						
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 mad	de by spouse - complete only if you are s	plitting g	ifts with your spouse	e and he/she also	o made gifts.		
Total of I	l Part 3. Add amounts from Part 3, column F	 		<u> </u>			700
							700

Form 709 (2023) BOB D. SMITH SCHEDULE A, PART 2 CONTINUATION SHEET

A Decomposition of the column H		Direct Skips. Gifts that are direct skips and			eneration-skipping	transfer tax. You must	list the gifts in chronol	ogical order.
GRANDCHILD CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 2 SUSIE SMITH GRANDCHILD CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 17,000. 17,000.06/01/23 17,000. 17,000.06/01/23		В	C 2632(b) election	D Donor's adjusted	E Date	F Value at	G For split gifts, enter 1/2 of	H Net transfer (subtract col. G
RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 2 SUSIE SMITH GRANDCHILD CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 17,000. 17,000. 17,000. 17,000. 17,000. 17,000. 17,000.	1							
QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 2 SUSIE SMITH GRANDCHILD CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 17,000		RATABLE PORTION UNDER SECTION						
GRANDCHILD CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 17,000. 17,000.06/01/23 17,000.		QUALIFIED TUITION		17,000.	06/01/23	17,000.		17,000
RATABLE PORTION UNDER SECTION 529(C)(2)(B). CASH TO FUND QUALIFIED TUITION PLAN 17,000.06/01/23 17,000. 17,000	2							
QUALIFIED TUITION 17,000.06/01/23 17,000.		RATABLE PORTION UNDER SECTION						
ntal of column H → 34,000		QUALIFIED TUITION		17,000.	06/01/23	17,000.		17,000
ital of column H → 34,000								
otal of column H								
ntal of column H 34,000								
ntal of column H								
ntal of column H								
ntal of column H								
ıtal of column H > 34,000								
Form 709 (2023)	otal of	column H					>	34,000

Part 4 - Taxable G	lift Reconciliation					
1 Total value of	gifts of donor. Add totals from column H of Parts 1, 2, ar	nd 3			1	34,000.
2 Total annual e	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	0.
Deductions (see in	nstructions)					
4 Gifts of interes	sts to spouse for which a marital deduction will be claime	ed,				
based on item	n numbers c	of Schedule A	4			
	tributable to gifts on line 4		5			
	tion. Subtract line 5 from line 4		6			
	duction, based on item numbers					
	ons. Add lines 6 and 7				8	
9 Subtract line 8	8 from line 3				9	0.
10 Generation-sk	ripping transfer taxes payable with this Form 709 (from So . Add lines 9 and 10. Enter here and on page 1, Part 2 - To	chedule D, Part 3, col.	G, total)		10 11	0.
	est (QTIP) Marital Deduction. (See instructions for Sched					
	property) meets the requirements of qualified terminable		r section 2!	523(f), and:		
•	other property) is listed on Schedule A; and	miorost proporty amas		525(1), a.i.a.		
,	the trust (or other property) is entered in whole or in part	t as a deduction on Sch	nedule A, Pa	art 4, line 4, then the donor	r shall b	be deemed to have
	to have such trust (or other property) treated as qualified					
If less than the ent	tire value of the trust (or other property) that the donor ha	as included in Parts 1 a	nd 3 of Sch	hedule A is entered as a de	duction	on line 4, the donor
	d to have made an election only as to a fraction of the trus					
) deducted on Schedule A, Part 4, line 6. The denominator			•		
If you make the Q1	TIP election, the terminable interest property involved will	be included in your sp	ouse's gros	ss estate upon his or her d	eath (s	ection 2044). See
instructions for lin	e 4 of Schedule A. If your spouse disposes (by gift or oth	erwise) of all or part o	f the qualify	ying life income interest, he	or she	e will be considered to
have made a trans	fer of the entire property that is subject to the gift tax. See	^e Transfer of Certain	Life Estat	es Received From Spou	ıse in	the instructions.
12 Election Out o	of QTIP Treatment of Annuities					
Check here	if you elect under section 2523(f)(6) not to treat as quali-	fied terminable interes	t property a	any joint and survivor annu	ities tha	at are reported
	d would otherwise be treated as qualified terminable intere					
	annuities for which you are making this election:	1 1 7	,	,		
	B Gifts From Prior Periods					
If you answered "	Yes" on line 11a of page 1, Part 1, see the instructions t	for completing Schedu	ıle B. If you	u answered "No," skip to tl	he Tax	Computation on
	ule C or D, if applicable). Complete Schedule A before b					
Attach calculation	S .					
A	В	Amount of) applicable	D Amount of specific		Ε ,
Calendar year or calendar quarter	Internal Revenue office where prior return was filed	credit (unified	credit) against	t exemption for prior		Amount of taxable gifts
(see instructions)	Whole phot retain was med	gift tax for p December		periods ending befor January 1, 1977	е	tuxubio giito
	<u> </u>	T I				
1 Totale for prior	nariode	,				

Enter here and on page 1, Part 2 - Tax Computation, line 2 (If more space is needed, attach additional statements.)

2 Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000

3 Total amount of taxable gifts for prior periods. Add amount on line 1, column E, and amount, if any, on line 2.

Form **709** (2023)

2

3

Form 709 (2023) BOB	D. SMITH							123	-22	-1234	Page
SCHEDULE C D	eceased Spousal Unused	Exclusion (C	SUE) Am	ount ar	nd Restore	d Exclu	sion			
Provide the following inforn	nation to determine the DSUE amount a	and applicable cred	dit rece	ived fro	m prior sp	ouses. Comple	te Schedule	A befo	ore begi	inning Sched	lule C.
	A f deceased spouse ter December 31, 2010, only)	B Date of death	Porta	cability ction de?	amoui	D es," DSUE nt received n spouse	DSUE ame by donor gifts (li and pr	to life st curre	time ent	Date of (enter as m for Part 1 yyyy for	nm/dd/yy and as
Part 1 - DSUE REG	CEIVED FROM LAST DEC	ASED SPO	JSE								
Part 2 - DSUE RE	CEIVED FROM PREDECEA	SED SPOUS	SE(S)								
	nts applied from column E for Part 1 an							_	<u> </u>		
	on amount (see instructions)							1			
2 Total from column E,								3			
	mount (see instructions)							4			
5 Applicable credit on a	mount in line 4 (see Table for Compu		ha ineti	ructions	c) Enter he	are and on line		4			
Part 2 - Tax Computat	•	iling Girl Tax iii l	110 11130	luctions				5			
	omputation of Generation	-Skipping Tr	ansf	er Ta	X				·		
Note: Inter vivos direct skip	s that are completely excluded by the G	GST exemption mu	ıst still	be fully	reported (including value	and exemp	tions c	laimed) on Schedul	e D.
Part 1 - Generation-Skippir	ng Transfers. List items from Schedule	A first, then item	s to be	reporte	d on Sche	dule D, includir	ng any trans	fers			
subject to an Estate Tax Inc	lusion Period (ETIP).										
A Item number (from Schedule A, Part 2, col. A, then ETIP transfers, if any)	B Description (only for ETIP transfers)		Va rom Sc Part 2, or close	C due chedule , col. H, e of ETI d in col.	P	Nonta	D axable of transfer		(E Net transfer subtract col. from col. C)	D
1				17,	000.		17,00	0.			0
2				17,	000.		17,00	0.			0
								\perp			
								_			
Gifts made by spouse (fo	r aift enlitting only)										
unto made by spouse (10	girt spirtting tiny)				Т			Т			
	1	ı						- 1			

Part 2 - GST I	Exemption Reconciliation (Se	ction 2631) and Section 2652	(a)(3) Election				
Check here	if you are making a	section 2652(a)(3) (special Q	ΓΙΡ) election. See instr	uctions.			
Enter the item	numbers from Schedule A of	the gifts for which you are ma	king this election				
1 Maximu	m allowable exemption (see in	structions)				1	12,920,000.
2 Total ex	emption used for periods befor	re filing this return				2	
							10 000 000
3 Exempti	on available for this return. Su	btract line 2 from line 1				3	12,920,000.
4 F		Don't O column O total halou					0.
	on claimed on this return from tic allocation of exemption to t					4	0.
	on rules, you must attach an "E	•				5	
anocanc	in rules, you must attach an L	iection out statement. See ii					
6 Exempti	on allocated to transfers not sl	hown on line 4 or line 5 above	You must attach a "	Notice of Allocation " S	see instructions	6	
• Exompti			. Tou must attach a		inoti dotiono		
7 Add line	es 4, 5, and 6					7	
	, ,						
8 Exempti	on available for future transfer	s. Subtract line 7 from line 3				8	12,920,000.
Part 3 - Tax C							
Item number	B	C C	D Divide sel 0	E Inclusion ratio	F Applicable ra	***	G Congretion ekinning
(from Schedule D, Part 1)	Net transfer (from Schedule D,	GST exemption allocated	Divide col. C by col. B	(Subtract col. D	(multiply col	. E	Generation-skipping transfer tax
-	` Part 1, col. E)			` from 1.000)	by 40% (0.40		(multiply col. B by col. F)
1	0.	0.	.000	.000	.000		0.
2	0.	0.	.000	.000	.000)	0.
Gifts made h	II vy spouse (for gift splitting only	<i>/</i>)					
GITTO TITLEGO D	grade (for gire spiriting only						
Total exempti	on claimed. Enter here and		Total generation-ski	pping transfer tax. Ente	er here; on page		
on Part 2, line	e 4, above. May not exceed			, line 10; and on page 1			
Part 2, line 3,	above	0.	Computation, line 16				0.

BOB D. SMITH					123-22-1234
FORM 709 SI	ECTION 529	(C)(2)(B) E	ELECTION	\$	STATEMENT 1
THE DONOR ELECTS UNDER					TRANSFERS
DESCRIPTION	ADJUSTED BASIS	DATE OF GIFT	VALUE OF GIFT	SPLIT 1/2	AMOUNT CONTRIBUTED
SCH A, PART 2, ITEM 1 JOHNNY SMITH GRANDCHILD	85,000.	06/01/23	85,000.	0.	85,000.
AMOUNT OF THIS TRANSFI		CH SECTION	529(C)(2)(B)	ELECTION IS	BEING MADE,
YEAR			RATABLI	E PORTION	
2023 2024 2025 2026 2027			17 17 17	7,000. 7,000. 7,000. 7,000. 7,000.	
TOTAL AMOUNT FOR WHICH	H ELECTION	IS BEING N	1ADE 85	5,000.	
DESCRIPTION	ADJUSTED BASIS	DATE OF GIFT	VALUE OF GIFT	SPLIT 1/2	AMOUNT CONTRIBUTED
SCH A, PART 2, ITEM 2 SUSIE SMITH GRANDCHILD					
GRANDCHILD	85,000.	06/01/23	85,000.	0.	85,000.
AMOUNT OF THIS TRANSFI		CH SECTION	529(C)(2)(B)	ELECTION IS	BEING MADE,
YEAR			RATABLI	E PORTION	
2023 2024 2025 2026 2027			17 17 17	7,000. 7,000. 7,000. 7,000.	
TOTAL AMOUNT FOR WHICH	H ELECTION	IS BEING M	MADE 85	5,000.	

Form **709**

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

Go to www.irs.gov/Form709 for instructions and the latest information.

(For gifts made during calendar year 2023)

2023

HIGH	iiai ii	ic venue e	el vide							
			s first name and middle initial Y M •	2 Donor's last name SMITH				ocial security r - 12 – 123		
ŀ			ss (number, street, and apartment number)	DMIII		5 Le	gal resid	dence (domici		
L	1	L00	BROADWAY BLVD			PII	MA C	COUNTY		
			town, state or province, country, and ZIP or fore ON , AZ 85711	gn postal code				s (see instruct STATE		
ŀ			donor died during the year, check here	and enter date of death		011.		, , , , , , , ,	Yes	No
on	9		extended the time to file this Form 709, check her					,	163	NO
Jat		-	he total number of donees listed on Schedule A. (2					
orn			ou (the donor) previously filed a Form 709 (or 70							X
1 - General Information			ou (the donor) previously filed a Form 709 (or 70 our address changed since you last filed Form 709	/700 A\O	p line 11b					
ers	12	Gifts b	y husband or wife to third parties. Do you conse					by your		
Ger		spouse	e to third parties during the calendar year conside	red as made one-half by each of yo	u? See instructions. (If the	answer is	s "Yes,"	the		
<u>-</u>			ng information must be furnished and your spous		·					Х
<u>י</u>	13		of consenting spouse		14 S			,		
٦	15		you married to one another during the entire caler	dar year? See instructions	,					
	16		15 is "No," check whether married		/ed/deceased, and give date	<u> </u>				
_ F	17		gift tax return for this year be filed by your spouse		, ,					
-	18		nt of Spouse. I consent to have the gifts (and ger						ar vear	
			ered as made one-half by each of us. We are both						ai youi	
	Con	sentina	spouse's signature				Date			
г	19		u applied a DSUE amount received from a predeceased sp	ouse to a gift or gifts reported on this or a	previous Form 7092 If "Yes " cor					Х
-	20		ny gift or other transfer reported on this Form 70					nns		Х
ľ	T		Enter the amount from Schedule A, Part 4, line 11				1			0.
			inter the amount from Schedule B, line 3		2					
			otal taxable gifts. Add lines 1 and 2	3			0.			
			ax computed on amount on line 3 (see <i>Table for</i>	Г	4			0.		
			ax computed on amount on line 2 (see <i>Table for</i>				5			
				, ,			6			0.
			Applicable credit amount. If donor has DSUE amo	unt from predecessed engues(e) or						
			Amount, enter amount from Schedule C, line 5; ot		TIGSTOTCU EXCIUSION		7	5,11	3 8	00.
	- Tax Computation						8		, .	
	ıtat		Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) Balance. Subtract line 8 from line 7. Do not enter less than zero				9	5,11	3.8	00.
	큠		Enter 20% (0.20) of the amount allowed as a spec					5,11	. 5 / 0	
	ğ		, ,	• •	•		10			
	ax (Balance. Subtract line 10 from line 9. Do not enter	lace than zaro			11	5,11	3 8	00.
	Ħ		Applicable credit. Enter the smaller of line 6 or line	. 11			12	5,11	.5 / 0	0.
	N		Credit for foreign gift taxes (see instructions)				13			•
	Part						14			
			Balance. Subtract line 14 from line 6. Do not enter	less than zero			15			0.
			Generation-skipping transfer taxes (from Schedule				16			
							17			0.
ai.			Gift and generation-skipping transfer taxes prepaid				18			
Jer			f line 18 is less than line 17, enter balance due . §				19			0.
e			f line 18 is greater than line 17, enter amount to t				20			
orc	_		Under penalties of perjury, I declare that I have examined	this return, including any accompanying s	chedules and statements, and to			wledge and belie	f, it is	
Э	Sig	true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.							s return w	/ith
nor		ere					instruc	parer shown belotions.		No
or 1			Signature of donor		Date			<u> </u>		
첫				arer's signature	Date Check	if	PTIN			
che	Pai	id			self-em	oloyed				
ç	Pre	eparer			08/07/24	•				
Attach check or money order here.	US	e Only	Firm's name BEACHFLEISCHMA	AN PLLC	· · · · · · · · · · · · · · · · · · ·	Firm	's EIN	86 :068	305	9
			Firm's address 1985 E. RIVER	ROAD, SUITE 201		Phor	ne no.5 2	20-321-	460	0
			TUCSON, AZ 857	718						

SCHE	DULE A	Computation of Ta	axable	Gifts (Including tran	sfers in trust) (see	e instructions)		
A Does	s the value of a	any item listed on Schedule A					Ye	es No X
в Х	Check here	if you elect under section 529	9(c)(2)(B)	to treat any contribution	ns made this year	to a qualified tuition pr	ogram as made ratably	over a 5-year
	period begir	nning this year. See instructio	ns. Attach	n explanation.				
Part 1 - (Gifts Subject C	Inly to Gift Tax. Gifts less pol	itical orga	nization, medical, and	educational exclus	ions. See instructions.		
A Item number	RelationshiDescriptionIf the gift w	B me and address p to donor (if any) of gift as of securities, give CUSIP no. eld 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 mad	de by spouse -	complete only if you are s	plitting g	ifts with your spouse	and he/she also	made gifts.	Г	Г
Total of I	P art 1 . Add am	nounts from Part 1, column H						
Part 2 - [Direct Skips. (Gifts that are direct skips and	are subjec	ct to both gift tax and g	eneration-skipping	transfer tax. You must	list the gifts in chronol	ogical order.
Α	• Daniela na	В	С	D	E	F	G	Н
Item number	RelationshiDescriptionIf the gift w	me and address p to donor (if any) of gift as of securities, give CUSIP no. eld entity, give EIN	2632(b) election out	Donor's adjusted basis of gift	Date of gift	Value at date of gift	For split gifts, enter 1/2 of column F	Net transfer (subtract col. G from col. F)
	SEE C	ONTINUATION S	HEET					
Gifts mad	de by spouse -	complete only if you are s	plitting g	ifts with your spouse	and he/she also	nade gifts.		
Total of I	Part 2. Add am	nounts from Part 2, column H						34,000.
		and Other Transfers in Trust. gift tax and may later be sub						
A Item number	 Relationshi Description If the gift w 	B me and address p to donor (if any) n to fo gift as of securities, give CUSIP no. eld 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)
Gifte may	de hy enquee	complete anly #	nlittin =:	ifto with vove == ==	and halak = =!	mada citta		
unts mat	ao ny spouse -	complete only if you are s	ριιττι ng g	ırıs with your spouse	and ne/sne also) гладе діт.s.		
Total of I	Part 3. Add am	nounts from Part 3, column H	<u> </u>					
//f mag::-								709 (2000)

Form **709** (2023)

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Form 709 (2023) SALLY M. SMITH SCHEDULE A, PART 2 CONTINUATION SHEET

	Direct Skips. Gifts that are direct skips and			eneration-skinning	transfer tax. You must	list the gifts in chronol	ogical order
A A	R	C	D	E E	F	G G	H
Item number	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	2632(b) election out	Donor's adjusted basis of gift	Date of gift	Value at date of gift	For split gifts, enter 1/2 of column F	Net transfer (subtract col. G from col. F)
1	JOHNNY SMITH GRANDCHILD						
	CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B).						
	CASH TO FUND QUALIFIED TUITION PLAN		17,000.	06/01/23	17,000.		17,000
2	SUSIE SMITH GRANDCHILD						
	CURRENT YEAR RATABLE PORTION UNDER SECTION 529(C)(2)(B).						
	CASH TO FUND QUALIFIED TUITION PLAN		17,000.	06/01/23	17,000.		17,000
otal of	column H					>	34,000 Form 709 (2023)

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Part 4 - Taxable G	aift Reconciliation					
1 Total value of	gifts of donor. Add totals from column H of Parts 1, 2, and	3			1	34,000.
2 Total annual e	exclusions for gifts listed on line 1 (see instructions)				2	34,000.
3 Total included	d amount of gifts. Subtract line 2 from line 1				3	0.
Deductions (see in	nstructions)					
4 Gifts of intere	sts to spouse for which a marital deduction will be claimed,					
based on item	n numbers of S	Schedule A	4			
	tributable to gifts on line 4		5			
	tion. Subtract line 5 from line 4		6			
	duction, based on item numbers					
8 Total deduction	ons. Add lines 6 and 7				8	
9 Subtract line					9	0.
	kipping transfer taxes payable with this Form 709 (from Sch . Add lines 9 and 10. Enter here and on page 1, Part 2 - Tax				10 11	0.
Terminable Intere	est (QTIP) Marital Deduction. (See instructions for Schedul	e A, Part 4, line 4.)				
If a trust (or other	property) meets the requirements of qualified terminable in	terest property unde	r section 2523	B(f), and:		
,	other property) is listed on Schedule A; and			(),		
•	the trust (or other property) is entered in whole or in part as	s a deduction on Sch	nedule A, Part	4, line 4, then the donor	shall b	e deemed to have
made an election t	to have such trust (or other property) treated as qualified ter	minable interest prop	perty under se	ection 2523(f).		
If less than the ent	tire value of the trust (or other property) that the donor has	included in Parts 1 a	nd 3 of Sched	ule A is entered as a dec	luction	on line 4. the donor
	d to have made an election only as to a fraction of the trust					
(or other property) deducted on Schedule A, Part 4, line 6. The denominator is	s equal to the total va	alue of the trus	st (or other property) list	ed in F	Parts 1 and 3 of Schedule A.
If you make the Q	TIP election, the terminable interest property involved will be	e included in your sp	ouse's gross (estate upon his or her de	ath (s	ection 2044). See
	e 4 of Schedule A. If your spouse disposes (by gift or other					
have made a trans	fer of the entire property that is subject to the gift tax. See 7	Transfer of Certain	Life Estates	Received From Spous	se 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 qualifie	d terminable interest	property any	joint and survivor annui	ties tha	at are reported
on Schedule A and	d would otherwise be treated as qualified terminable interest	property under sect	ion 2523(f). S	ee instructions. Enter the	e item	numbers from
	annuities for which you are making this election:					
SCHEDULE	B Gifts From Prior Periods					
-	Yes" on line 11a of page 1, Part 1, see the instructions for		-	· · ·		
page 1 (or Schedu Attach calculation	ule C or D, if applicable). Complete Schedule A before beç ıs.	ginning Schedule B.	See instruction	ons for recalculation of	the co	lumn C amounts.
A	В	, <u>, c</u>		, D		E
Calendar year or calendar quarter	Internal Revenue office where prior return was filed	Amount of a credit (unified o	credit) against	Amount of specific exemption for prior		Amount of taxable gifts
(see instructions)		gift tax for pe December		periods ending before January 1, 1977	;	taxabio giito
1 Totals for prior	periods	1]		
				ı		

Enter here and on page 1, Part 2 - Tax Computation, line 2 (If more space is needed, attach additional statements.)

2 Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000
 3 Total amount of taxable gifts for prior periods. Add amount on line 1, column E, and amount, if any, on line 2.

Form **709** (2023)

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	LY M. SMITH								-12	-1234	Page 4
	eceased Spousal Unused			<u> </u>							
Provide the following inform	nation to determine the DSUE amount a	and applicable cred	dit rece	ived fro	n prior spo	ouses. Comple	te Schedul	e A befo	ore begi	nning Sched	lule C.
A Name of deceased spouse (dates of death after December 31, 2010, only)		B Date of death	Portability election made? Yes No		amoun	D s," DSUE t received spouse	E DSUE amount applie by donor to lifetime gifts (list current and prior gifts)		time ent	ne (enter as mm/dd/yy t for Part 1 and as	
Part 1 - DSUE REG	CEIVED FROM LAST DEC	EASED SPO	JSE								
Part 2 - DSUE REC	CEIVED FROM PREDECEA	ASED SPOUS	SE(S)								
•	ts applied from column E for Part 1 an							1 .			
	on amount (see instructions)							1			
2 Total from column E, I								2			
	mount (see instructions)							3 4			
5 Applicable credit on a	mount in line 4 (see Table for Compu		ha ineti	ructions	\ Entar ha	ra and on lina	 7	4			
Part 2 - Tax Computat		iting Giπ Tax III τ	116 11131	uctions). Liller liei	e and on mie	Ι,	5			
SCHEDULE D C	omputation of Generation	-Skipping Tr	ansf	er Tax	ζ						
Note: Inter vivos direct skip	s that are completely excluded by the G	GST exemption mu	st still	be fully	reported (i	ncluding value	and exemp	otions o	claimed	on Schedul	e D.
Part 1 - Generation-Skippir	ng Transfers. List items from Schedule	e A first, then item	s to be	reporte	on Sched	ule D, includir	ng any trans	sfers			
subject to an Estate Tax Incl	usion 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					000.		17,00				0.
2				17,0	000.		17,00	0.	0		0.
					\longrightarrow						
					\longrightarrow						
					\longrightarrow			_			
Cifta mada bu anguas /fa	s aift anlitting anh.)										
Gifts made by spouse (for	giri spiittiiig oiliy)	I						- 1			

Part 2 - GS	T Exemption Reconciliation (Se	ction 2631) and Section 2652	(a)(3) Election				
Check here	if you are making a	section 2652(a)(3) (special Q	TIP) election. See instr	uctions.			
Enter the ite	em numbers from Schedule A of	the gifts for which you are ma	aking this election				
1 Maxin	num allowable exemption (see in		1	12,920,000.			
2 Total	exemption used for periods befo	re filing this return				2	
							10 000 000
3 Exem	otion available for this return. Su	btract line 2 from line 1				3	12,920,000.
		D . O					
	otion claimed on this return from					4	0.
	natic allocation of exemption to t					5	
alloca	tion rules, you must attach an "E	rection out Statement. See ii	ISH UCHOHS			<u> </u>	
6 Evem	otion allocated to transfers not s	hown on line 4 or line 5 above	Vou must attach a "I	Notice of Allocation " 9	Cap instructions	6	
U LACITI	phon anocated to transfers flot si	nown on fine 4 of fine 5 above	. Tou must attach a T	totice of Allocation.			
7 Add li	nes 4, 5, and 6					7	
. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				•••••			
8 Exem	otion available for future transfer	rs. Subtract line 7 from line 3				8	12,920,000.
	Computation						
Item numb	B B	C	D	E	, F.		G
(from Schedule [Net transfer Output (from Schedule D.	GST exemption allocated	Divide col. C by col. B	Inclusion ratio (Subtract col. D	Applicable ra (multiply col		Generation-skipping transfer tax
Part 1)	Part 1, col. E)	unooutou		` from 1.000)	by 40% (0.40	0))	(multiply col. B by col. F)
1	0.	0.	.000	.000	.000		0.
2	0.	0.	.000	.000	.000	0	0.
0:0		`					
GITTS Made	by spouse (for gift splitting only	y)		Ι			Ι
	<u> </u>		Total generation-skin	p ing transfer tax . Ente	er here, ou bade		
	otion claimed. Enter here and ne 4, above. May not exceed			line 10; and on page 1.	, , ,		
Part 2, line		0.	, , , , ,				0.

BOB D. SMITH 123-22-1234

SALLY M. SMITH

444-12-1234

FORM 709 SECTION 529(C)(2)(B) ELECTION

THE DONOR ELECTS UNDER SECTION 529(C)(2)(B) TO TREAT THE FOLLOWING TRANSFERS AS MADE RATABLY OVER A 5-YEAR PERIOD BEGINNING THIS YEAR:

DESCRIPTION	ADJUSTED BASIS	DATE OF GIFT	VALUE OF GIFT	SPLIT 1/2	AMOUNT CONTRIBUTED
SCH A, PART 2, ITEM JOHNNY SMITH GRANDCHILD		05/01/02	05.000		05.000
	85,000.	06/01/23	85,000.	0.	85,000.

AMOUNT OF THIS TRANSFER FOR WHICH SECTION 529(C)(2)(B) ELECTION IS BEING MADE, ALLOCATED RATABLY AS FOLLOWS:

YEAR								RATABLE	PORTION
2023 2024 2025 2026 2027								17, 17, 17,	000.
TOTAL	AMOUNT	FOR	WHICH	ELECTION	IS	BEING	MADE	85,	000.

DESCRIPTION	ADJUSTED BASIS	DATE OF GIFT	VALUE OF GIFT	SPLIT 1/2	AMOUNT CONTRIBUTED
SCH A, PART 2, ITEM SUSIE SMITH GRANDCHILD		06/01/23	85,000.	0.	85,000.

AMOUNT OF THIS TRANSFER FOR WHICH SECTION 529(C)(2)(B) ELECTION IS BEING MADE, ALLOCATED RATABLY AS FOLLOWS:

YEAR								RATABLE	PORTION
2023 2024 2025 2026 2027								17 17 17	,000. ,000. ,000.
TOTAL	AMOUNT	FOR	WHICH	ELECTION	IS	BEING	MADE	85	,000.