Form **706GS(D-1)**

(Rev. November 1992)

Department of The Treasury
Internal Revenue Service

Notification of Distribution From a Generation-Skipping Trust

(Complete for each skip person distributee—see separate instructions.)
Calendar Year 19 ....

OMB No. 1545-1143
Expires 4-30-95

Copy A—Send to IRS

Part I General Information

1a Skip Person Distributee's identifying number (see instructions)	**2a** Trust's EIN (see instructions)
1b Skip Person Distributee's name, address, and ZIP code	**2b** Trust's name, address, and ZIP code

Part II Distributions

3 Describe each distribution below (see instructions).

a Item #	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. e by col. d)
1					

Part III Trust Information (see instructions)

		Yes	No
4	If this is not an explicit trust, check the box and attach a statement describing the arrangement that makes its effect substantially similar to an explicit trust . . . . ▶ ☐		
5	Has any property been contributed to this trust since the last Form 706GS(T) or (D-1) was filed? If "Yes," attach a schedule showing how the trust's inclusion ratio has been recomputed		
6	Have any contributions been made to this trust since the last Form 706GS(T) or (D-1) was filed that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contributions were not included		
7	Has any exemption been allocated to this trust by reason of the deemed allocation rules?		

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

Signature of Trustee ▶ .... Date ▶ ....

Signature of preparer other than trustee ▶ .... Date ▶ ....

Address ▶

For Paperwork Reduction Act Notice, see page 1 of the separate trustee's instructions to this form. Cat. No. 10328B Form **706GS(D-1)** (Rev. 11-92)

Form **706GS(D-1)**

(Rev. November 1992)

Department of The Treasury
Internal Revenue Service

Notification of Distribution From a Generation-Skipping Trust

(Complete for each skip person distributee—see separate instructions.)
Calendar Year 19 ....

OMB No. 1545-1143
Expires 4-30-95

Copy B—For Distributee

Part I	General Information

1a Skip Person Distributee's identifying number (see instructions)	**2a** Trust's EIN (see instructions)
1b Skip Person Distributee's name, address, and ZIP code	**2b** Trust's name, address, and ZIP code

Part II	Distributions

3 Describe each distribution below (see instructions).

a Item #	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. **e** by col. **d**)
1					

Skip Person Distributee—To report this distribution, you must file Form 706GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following Internal Revenue Service Center. ▶

For Paperwork Reduction Act Notice, see page 1 of the separate trustee's instructions to this form.

Form **706GS(D-1)** (Rev. 11-92)

Instructions for Skip Person Distributee

General Instructions

Purpose of Form.—Form 706GS(D-1) is used by a trustee to report to the distributee and to the Internal Revenue Service distributions from a trust that are subject to the generation-skipping transfer tax. The skip person distributee uses the information on Form 706GS(D-1) to complete **Form 706GS(D),** Generation-Skipping Transfer Tax Return for Distributions.

Attach a copy of each Form 706GS(D-1) you received during the year to your Form 706GS(D). You should also keep a copy of them for your records.

Errors.—If you believe the trustee has made an error on your Form 706GS(D-1), notify the trustee and ask for a corrected Form 706GS(D-1). Do not change any items on your copy. Be sure that the trustee sends a copy of the corrected Form 706GS(D-1) to the IRS.

Specific Instructions

Part I.—*Line 2a.*—Enter the trust's employer identification number from Part I of this form in column a, Part II, Form 706GS(D).

Part II.—*Column a.*—Use the same item number used here for the corresponding entry in column a, Part II, Form 706GS(D).

Column c.—The date of distribution is the date the title to the property distributed passed from the trustee to the distributee. This is the date used to determine the value of the distribution.

Column f.—Enter the tentative transfer amount in column c, Part II, Form 706GS(D).