Form	70	9
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United States Gift (and Generation-Skipping Transfer) Tax Return

(For gifts made during calendar year 2003)

2003

			the Treasury ue Service		See separate instructions.				\mathbb{U}	3
				and middle initial	2 Donor's last name	3 Donor's s	ocial secur	ity number		
	4	Addr	Address (number, street, and apartment number) 5 Legal residence (domic							tate)
	6	City,	, state, and ZIF	P code		7 Citizenshi	0			
u									Vee	No
ormati	9 9 10	9 If	you received	an extension of time to file this Form	► ☐ and enter date of death n 709, check here ► ☐ and attach the Form 4 chedule A—count each person only once. ►	368, 2688, 2350			Yes	No
al Info	11 11	la H	lave you (the	donor) previously filed a Form 709	9 (or 709-A) for any other year? If "No," skip lin ess changed since you last filed Form 709 (or	e11b				
1-General Information	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 and go to Schedule A.).									
	13			. If the answer is "No," skip lin senting spouse	les 13–18 and go to Schedule A.) 14 SSN			• • •		
Part	15			• •						
	16		-		arried divorced or widowed, and give of					
	17	7 V	Vill a gift tax	return for this year be filed by y	our spouse? (If "Yes," mail both returns in the	ne same enve	lope.)			
	18	3 C	consent of Spo onsidered as r	ouse—I consent to have the gifts (and made one-half by each of us. We are	d generation-skipping transfers) made by me and b both aware of the joint and several liability for tag	y my spouse to created by the	third partie execution	s during the of this conse	calenda ent.	ar yea
	Co	onsen	iting spouse's	signature 🕨			Date 🕨			
		1	Enter the a	amount from Schedule A, Part 4,	, line 11		1			<u> </u>
		2	Enter the a	amount from Schedule B, line 3			2			
		3	Total taxab	ble gifts (add lines 1 and 2) .			3			
		4	-		able for Computing Tax in separate instructi		4			
		5	Tax compu		able for Computing Tax in separate instructi	-	5			
		6	•				6			
		7		unified credit (nonresident aliens	•		7	345,	800	00
	5	8		5	ble for all prior periods (from Sch. B, line 1, o		8			
	atio	9					9			
	đ	10			a specific exemption for gifts made after Se		10			
	Ē				tructions)		10			
	Computation	11					11			
	ax (12			r line 11)		12			
	T	13	Credit for f	foreign gift taxes (see instruction	ns)		13			
	t 2	14	Total credi	ts (add lines 12 and 13)			14			<u> </u>
	Part	15	Balance (s	ubtract line 14 from line 6) (do n	ot enter less than zero)		15			
		16	Generation	n-skipping transfer taxes (from S	chedule C, Part 3, col. H, Total)		16			
Jere		17	Total tax (a	add lines 15 and 16)			17			
ler I		18			prepaid with extension of time to file.		18			
Attach check or money order here.		19	If line 18 is	s less than line 17, enter balanc i	e due (see instructions)		19			
					, , , , , , , , , ,					
r n		20			bunt to be refunded		20	nts and to t	the hest	t of my
check o	S H	ign lere	knowle any kn		d complete. Declaration of preparer (other than do					
Зch			Sign	ature of donor		Date				
Atta		aid	Prepare signatu	er's		Date		Check if		
	Pr	repar	Firm's	name (or				self-emplo	oyed ►	<u> </u>
		se Or	niny _{vours i} t	f self-employed), s, and ZIP code		Phone no	D. ▶ ()		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 12 of the separate instructions for this form. Cat. No. 16783M

Form 709	9 (2003)						Page 2
SCHE	EDULE A Computation of Taxable Gif	ts (Incl	uding transfers	s in trust	t) (see instruc	ctions)	
A Doe	Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," see instructions						
	Check here if you elect under section 529(c)(2)(B) to ratably over a 5-year period beginning this year. See i				o a qualified sta	te tuition progra	ım as made
Part 1-	-Gifts Subject Only to Gift Tax. Gifts less politica	l organi.	zation, medical, a	nd educa	tional exclusion	ns—see instruct	tions
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.	с	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	5.	
Total of	Part 1 (add amounts from Part 1, column H) .					🕨	
	-Direct skips— gifts that are direct skips and are s chronological order.	ubject to	o both gift tax and	d generati	on-skipping trai	nsfer tax. You r	nust list the
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. 	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 ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	5.	
Total of	f Part 2 (add amounts from Part 2, column H)					🕨	
	-Indirect skips— gifts to trusts that are currently su ist list these gifts in chronological order.	ubject to	gift tax and may	later be s	subject to gener	ration-skipping	transfer tax.
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.	C 2632(c) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter ½ of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts m	ade by spouse—complete only if you are splitting	gifts wit	h your spouse ar	nd he/she	also made gifts	5.	
			<u></u>			🕨	
(If more	snace is needed attach additional sheets of same	a ciza)					Form 709 (2003)

(If more space is needed, attach additional sheets of same size.)

Form **709** (2003)

Part	4—Taxable Gift Reconciliation		
1	Total value of gifts of donor (add totals from column H of Parts 1, 2, and 3)	1	
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	
3	Total included amount of gifts (subtract line 2 from line 1)	3	
Ded	uctions (see instructions)		
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on items on items		
5	Exclusions attributable to gifts on line 4		
6	Marital deduction—subtract line 5 from line 4		
7	Charitable deduction, based on itemsless exclusions 7		
8	Total deductions—add lines 6 and 7	8	
9	Subtract line 8 from line 3	9	
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	10	
11	Taxable gifts (add lines 9 and 10). Enter here and on line 1 of the Tax Computation on page 1.	11	
SC	HEDULE A Computation of Taxable Gifts (continued)		

12 Terminable Interest (QTIP) Marital Deduction. (See instructions for line 4 of Schedule A.)

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 line 4, Part 4 of Schedule A,

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 line 6 of Part 4, Schedule A. 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 (see instructions for line 4 of Schedule A), the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). 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 on page 4 of the instructions).

13 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 \blacktriangleright

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, if applicable).

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

SCHEDULE C 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 C.

Part 1—Gen	eration-Skipping	Transfers						
A Item No (from Sched Part 2, col	ule A, V	B /alue (from Schedul Part 2, col. H)	le A,		C ntaxable of transfer		D Transfer (su . C from co	
1								
Gifts made	by spouse (for gift s	splitting only)		I				
		· · · · ·						
Part 2—GST	Exemption Reco	nciliation (Sect	ion 2631) an	d Section 2652(a	a)(3) Election	I		
	if you are m	-	-					
			-		nis election ►			
1 Maximu	m allowable exemp	tion (see instruct	ions)				1	
2 Total ex	emption used for p	eriods before filir	ng this return .				2	
			-				3	
3 Exempti	ion available for this	s return (subtract	line 2 from lin	ie I)				
4 Exempti	ion claimed on this	return (from Part	3, col. C tota	l, below)			4	
5 Allocatio	on of exemption to	transfers reporte	d on Schedule	A, Part 3 .			5	
6 Exempti	ion allocated to tran	nsfers not showr	n on line 4 or	5, above. You mu	ust attach a Notice	of Allocation.	6	
(See Ins	tructions.)							
7 Add line	es 4, 5, and 6 .						7	
8 Exempt	ion available for fut	ure transfers (sul	btract line 7 fr	om line 3)			8	
	Computation			·				
A Item No.	B Net transfer	C GST Exemption		E Inclusion Ratio	F Maximum Estate	G Applicable Rate		H ation-Skipping
(from Schedule C, Part 1)	(from Schedule C, Part 1, col. D)	Allocated	by col. B	(subtract col. D from 1.000)	Tax Rate	(multiply col. E by col. F)		ansfer Tax col. B by col. G)
1					49% (.49)			
2					49% (.49)			
3					49% (.49)			
4					49% (.49)			
5					49% (.49)			
6					49% (.49)			
					49% (.49)			
					49% (.49)			
					49% (.49)			
					49% (.49)			
					49% (.49)			
		1			49% (.49)			
Total exemptiv	on claimed. Enter	1		1		8		
	line 4, Part 2,		Total gener	ation-skinning tr	ansfer tax. Enter he	re on line 10 of		
	ot exceed line 3,				ine 16 of the Tax C			
					· · · · · · ·	-		

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