

SCHEDULE R-1
(Form 706)
 (Rev. August 2008)
 Department of the Treasury
 Internal Revenue Service

Generation-Skipping Transfer Tax
 Direct Skips From a Trust
 Payment Voucher

OMB No. 1545-0015

Executor: File one copy with Form 706 and send two copies to the fiduciary. Do not pay the tax shown. See the separate instructions.
Fiduciary: See instructions on the following page. Pay the tax shown on line 6.

Name of trust		Trust's EIN
Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	Service Center where Form 706 was filed
City, state, and ZIP code	Name of executor	
Address of executor (number and street)	City, state, and ZIP code	
Date of decedent's death	Filing due date of Schedule R, Form 706 (with extensions)	

Part 1. Computation of the GST Tax on the Direct Skip

Description of property interests subject to the direct skip	Estate tax value
1 Total estate tax value of all property interests listed above	1
2 Estate taxes, state death taxes, and other charges borne by the property interests listed above	2
3 Tentative maximum direct skip from trust (subtract line 2 from line 1)	3
4 GST exemption allocated	4
5 Subtract line 4 from line 3	5
6 GST tax due from fiduciary (divide line 5 by 3.222222). (See instructions if property will not bear the GST tax.)	6

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.

Signature(s) of executor(s)	Date
	Date
Signature of fiduciary or officer representing fiduciary	Date