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

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

Notification of Distribution From a Generation-Skipping Trust

Complete for each skip person distributee.

For calendar year _____ .

Go to *www.irs.gov/Form706GSD1* for instructions and the latest information.

OMB No. 1545-0015

Copy A: Send to IRS

Part I General Information (see instructions)

1a Name of skip person distributee	**1b** Skip person distributee's TIN (see instructions)	
1c Skip person distributee's address (number and street)		**1d** Apt. or suite no.
1e City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.	**1f** State	**1g** ZIP code
1h Foreign country name	**1i** Foreign province/state/county	**1j** Foreign postal code
2a Name of trust	**2b** TIN of trust	
2c Trust address (number and street)		**2d** Apt. or suite no.
2e City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.	**2f** State	**2g** ZIP code
2h Foreign country name	**2i** Foreign province/state/county	**2j** Foreign postal code

Part II Distributions (see instructions)

3 Describe each distribution below.

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

(continued on next page)

Part III Trust Information (see instructions)

		Yes	No
4	If this is not an explicit trust, check here 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 706-GS(T) or 706-GS(D-1) was filed? If "Yes," attach a schedule showing the trust's inclusion ratio has been refigured	☐	☐
6	Have any contributions been made to this trust since the last Form 706-GS(T) or 706-GS(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

Part II **Distributions** *(continued)*

If additional entries are needed, duplicate and use this page.

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

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(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

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Complete for each skip person distributee.

For calendar year _____ .

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OMB No. 1545-0015

Copy B: For Distributee

Part I General Information (see instructions)

1a Name of skip person distributee	**1b** Skip person distributee's TIN (see instructions)	
1c Skip person distributee's address (number and street)		**1d** Apt. or suite no.
1e City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.	**1f** State	**1g** ZIP code
1h Foreign country name	**1i** Foreign province/state/county	**1j** Foreign postal code
2a Name of trust	**2b** TIN of trust	
2c Trust address (number and street)		**2d** Apt. or suite no.
2e City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.	**2f** State	**2g** ZIP code
2h Foreign country name	**2i** Foreign province/state/county	**2j** Foreign postal code

Part II Distributions (see instructions)

3 Describe each distribution below.

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

Skip person distributee. To report this distribution, you must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following address: Internal Revenue Service, Attn: E&G, Stop 824G, 7940 Kentucky Drive, Florence, KY 41042-2915.

Part II **Distributions** *(continued)*

If additional entries are needed, duplicate and use this page.

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

Instructions for Skip Person Distributee

General Instructions

Purpose of Form

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

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

Errors

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

Specific Instructions

Part I

Line 2b. Enter the trust's taxpayer identification number from Part I of this form on Form 706-GS(D), Part III, line 11, column (a).

Part II

Duplicate and use pages 2 and 4 if additional entries are needed.

Column (a). Use the same item number used here for the corresponding entry on Form 706-GS(D), Part III, line 11, column (b).

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 on Form 706-GS(D), Part III, line 11, column (c).