

Estimated Burden Hours Per  
Respondent/Recordkeeper:  
Recordkeeping—7 hr., 10 min.  
Learning about the law or the form—  
28 min.  
Preparing the form—1 hr., 32 min.  
Copying, assembling, and sending the  
form to the IRS—16 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 108,560 hours  
*OMB Number:* 1545-1143  
*Form Number:* IRS Form 706-GS(D-1)  
*Type of Review:* Extension  
*Title:* Notification of Distribution From  
a Generation-Skipping Trust  
*Description:* Form 706-GS(D-1) is used  
by trustees to notify the IRS and  
distributees of information needed by  
distributees to compute the Federal  
Generation-Skipping Transfer (GST)  
tax imposed by Internal Revenue  
Code (IRC) section 2601. IRS uses the  
information to enforce this tax and to  
verify that the tax has been properly  
computed.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/*  
*Recordkeepers:* 80,000

*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*  
Recordkeeping—1 hr., 33 min.  
Learning about the law or the form—  
1 hr., 41 min.  
Preparing the form—41 min.  
Copying, assembling, and sending the  
form to the IRS—20 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 340,800 hours  
*OMB Number:* 1545-1144  
*Form Number:* IRS Form 706-GS(D)  
*Type of Review:* Extension  
*Title:* Generation-Skipping Transfer Tax  
Return for Distributions  
*Description:* Form 706-GS(D) is used by  
the distributees to compute and report  
the Federal Generation-Skipping  
Transfer (GST) tax imposed by  
Internal Revenue Code (IRC) section  
2601. IRS uses the information to  
enforce this tax and to verify that the  
tax has been properly computed.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/*  
*Recordkeepers:* 1,000  
*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*

Recordkeeping—7 min.  
Learning about the law or the form—  
12 min.  
Preparing the form—24 min.  
Copying, assembling, and sending the  
form to the IRS—19 min.  
*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 1,020 hours  
*OMB Number:* 1545-1145  
*Form Number:* IRS Form 706-GS(T) and  
Schedules A and B  
*Type of Review:* Extension  
*Title:* Generation-Skipping Transfer Tax  
Return for Terminations  
*Description:* Form 706-GS(T) is used by  
trustees to compute and report the  
Federal Generation-Skipping Transfer  
(GST) tax imposed by Internal  
Revenue Code (IRC) section 2601. IRS  
uses the information to enforce this  
tax and to verify that the tax has been  
properly computed.  
*Respondents:* Individuals or households  
*Estimated Number of Respondents/*  
*Recordkeepers:* 100  
*Estimated Burden Hours Per*  
*Respondent/Recordkeeper:*

|  | Form 706-<br>GS(T) | Sched. A     | Sched. B |
|--|--------------------|--------------|----------|
| Recordkeeping .....  | 40 min .....       | 13 min ..... | 13 min.  |
| Learning about the law or the form .....                   | 28 min .....       | 17 min ..... | 4 min.   |
| Preparing the form .....                                   | 32 min .....       | 38 min ..... | 20 min.  |
| Copying, assembling, and sending the form to the IRS ..... | 20 min .....       | 20 min ..... | 20 min.  |

*Frequency of Response:* Annually  
*Estimated Total Reporting/*  
*Recordkeeping Burden:* 689 hours  
*Clearance Officer:* Garrick Shear, (202)  
622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution  
Avenue NW., Washington, DC 20224  
*OMB Reviewer:* Milo Sunderhauf, (202)  
395-7340, Office of Management and  
Budget, Room 10226, New Executive

Office Building, Washington, DC  
20503.  
**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
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