

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-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

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**Lois K. Holland,**  
*Departmental Reports Management Officer.*  
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