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—Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable portion of transfer	D Net Transfer (subtract col. C from col. B)
1	0.00		
	0.00		
	0.00		
	0.00		
Gifts made by spouse (for gift splitting only)			
	0.00		
	0.00		
	0.00		
	0.00		

Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election

Check box ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers (from Schedule A) of the gifts for which you are making this election .....

1	Maximum allowable exemption (see instructions)	**1**	
2	Total exemption used for periods before filing this return	**2**	
3	Exemption available for this return (subtract line 2 from line 1)	**3**	0.00
4	Exemption claimed on this return (from Part 3, col. C total, below)	**4**	0.00
5	Allocation of exemption to transfers reported on Schedule A, Part 3	**5**	
6	Exemption allocated to transfers not shown on line 4 or 5, above. **You must attach a Notice of Allocation.** (See instructions.)	**6**	
7	Add lines 4, 5, and 6	**7**	0.00
8	Exemption available for future transfers (subtract line 7 from line 3)	**8**	0.00

Part 3—Tax Computation

A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. D	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum Estate Tax Rate	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply 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)		
					49% (.49)		

Total exemption claimed. Enter here and on line 4, Part 2, above. May not exceed line 3, Part 2, above	0.00	**Total generation-skipping transfer tax.** Enter here, on line 10 of Schedule A, Part 4, and on line 16 of the Tax Computation on page 1	0.00

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