Form **709-NA**

Department of the Treasury
Internal Revenue Service

United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

Go to *www.irs.gov/Form709NA* for instructions and the latest information.

(For gifts made during calendar year 2025)

OMB No. 1545-0020

2025

Part 1—General Information

1 Donor's first name (given) and middle initial	2 Donor's last (family) name	3 Donor's U.S. taxpayer identification number (if any)
Claire M	Exemple	

4 Legal residence (domicile) (see instructions): France

5 Citizenship (see instructions)	6 Date of birth	7 Place of birth
France	09/12/1956	Lyon, France

8a Address (number and street). If you have a P.O. box, see instructions.	8b Apt. no.
12 Rue de l Exemple	

9 City, town, or post office. If you have a foreign address, also complete spaces below.	10 State	11 ZIP code
Paris		

12 Foreign country name	13 Foreign province/state/county	14 Foreign postal code
France		75008

15 Telephone number	16 Fax number	17 Email address
+33 1 00 00 00 00		

		Yes	No
18	If the donor died during the year, check here ☐ and enter date of death _____, _____.		
19	If you extended the time to file this Form 709-NA, check here . . . . . ☐		
20	Enter the total number of donees listed on Schedule A. Count each person only once 2		
21	Will you (the donor) file or have you filed Form 709 for the current year? (see instructions)		X
22a	Have you (the donor) previously filed a Form 709-NA (or 709 or 709-A) for any other year? If "Yes," complete Schedule B. If "No," skip line 22b		X
b	Has your address changed since you last filed Form 709-NA (or 709 or 709-A)? If "Yes," attach a statement listing address(es)		
23a	If you are reporting items on this return based on the provisions of a gift tax treaty or protocol, check here ☐ and attach Form 8833.		
b	If an amended return, check here . . . . . ☐		

Part 2—Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1	932,000
2	Enter the amount from Schedule B, line 3	2	0
3	Total taxable gifts. Add lines 1 and 2	3	932,000
4	Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions)	4	319,280
5	Tax computed on amount on line 2 (see *Table for Computing Gift Tax* in instructions)	5	0
6	Balance. Subtract line 5 from line 4	6	319,280
7	Other credits (see instructions)	7	
8	Credit for foreign gift taxes (see instructions)	8	
9	Total credits. Add lines 7 and 8	9	0
10	Balance. Subtract line 9 from line 6. Do not enter less than zero	10	319,280
11	Generation-skipping transfer taxes (from Schedule D, Part 3, col. (g), total)	11	0
12	Total tax. Add lines 10 and 11	12	319,280
13	Gift and generation-skipping transfer taxes prepaid with extension of time to file	13	
14	**Tax due.** If the amount on line 12 is more than the amount on line 13, subtract line 13 from line 12. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions	14	319,280
15a	**Overpayment.** If the amount on line 13 is more than the amount on line 12, subtract line 12 from line 13 and complete lines 15b, 15c, and 15d	15a	
b	Routing number _____ c Type: ☐ Checking ☐ Savings		
d	Account number _____		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Signature of donor _____ Date _____

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jordan Sample, CPA				P00000001

Firm's name Sample & Example CPAs LLP — Firm's EIN 00-0000009

Firm's address 200 Example Plaza, Suite 400, Chicago IL 60601 — Phone no. 312-555-0100

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Sample return from Agena Software. All names and numbers are fictional.

SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . . ☐ **Yes** ☒ **No**

B If you elect under section 529(c)(2(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐ . See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable (h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election
1	Sophie Exemple; 400 Example Avenue, Apt 12C, Miami FL 33131	Daughter	Condominium Unit 12C, 400 Example Avenue, Miami FL 33131; Miami-Dade parcel 00-0000-000-0000	610,000	03/14/2025	850,000	☐	☐	☐
2	Lucas Exemple; 25 Sample Street, New York NY 10013	Son	Oil painting, Harbor at Dusk (1962), kept at 25 Sample Street, New York NY	45,000	06/02/2025	120,000	☐	☐	☐
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Total of Part 1. Add amounts from Part 1, column (g) 970,000

(If more space is needed, attach additional statements.)

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SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable (h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election	(k) Section 2632(b) election out
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Total of Part 2. Add amounts from Part 2, column (g) . . . . . .

(If more space is needed, attach additional statements.)

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SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 3—Indirect Skips and Other Transfers in Trust. Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	Check boxes where applicable (h) Deductible charitable gift	(i) Deductible gift to spouse	(j) Section 2652(a)(3) election	(k) Section 2632(c) election
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Total of Part 3. Add amounts from Part 3, column (g) . . . . . .

(If more space is needed, attach additional statements.)

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SCHEDULE A **Computation of Taxable Gifts** (Including transfers in trust) (see instructions) *(continued)*

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column (g) of Schedule A, Parts 1, 2, and 3	1	970,000
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	38,000
3	Total included amount of gifts. Subtract line 2 from line 1	3	932,000
Deductions (see instructions)			
4	Gifts of interest to U.S. citizen spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (i) is checked — 4		
5	Exclusions attributable to gifts on line 4 — 5		
6	Marital deduction. Subtract line 5 from line 4 — 6		
7	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (h) is checked less exclusions — 7		
8	Total deductions. Add lines 6 and 7	8	0
9	Subtract line 8 from line 3	9	932,000
10	Generation-skipping transfer taxes payable with this Form 709-NA (from Schedule D, Part 3, column (g), total)	10	0
11	**Taxable gifts.** Add lines 9 and 10. Enter here and on Part 2—Tax Computation, line 1	11	932,000

Gifts to Your Spouse

12 In what country was your spouse born? _____

13 What is your spouse's date of birth? _____

14 Is your spouse a U.S. citizen? ☐ **Yes** ☐ **No**

15 If your spouse is a naturalized citizen, when and where did your spouse acquire citizenship? _____

16 If your spouse is not a U.S. citizen, of what country is your spouse a citizen? _____

Terminable Interest (Qualified Terminable Interest Property) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A; and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the Qualified Terminable Interest Property election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

17 **Election Out of Qualified Terminable Interest Property Treatment of Annuities**

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election _____

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SCHEDULE B Gifts From Prior Periods

If you answered "Yes" on line 22a of Part 1—General Information, see the instructions for completing Schedule B. If you answered "No," skip to the Part 2—Tax Computation (or Schedule D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column (c) amounts. Attach calculations.

(a) Calendar year or calendar quarter (see instructions)	(b) Internal Revenue office where prior return was filed	(c) Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	(d) Amount of specific exemption for prior periods ending before January 1, 1977	(e) Amount of taxable gifts

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1	Totals for prior periods	1	
2	Amount, if any, by which total specific exemption, line 1, column (d), is more than $30,000	2	
3	Total amount of taxable gifts for prior periods. Add amount on line 1, column (e), and amount, if any, on line 2. Enter here and on Part 2—Tax Computation, line 2	3	

(If more space is needed, attach additional statements.)

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SCHEDULE D 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 D.

Part 1—Generation-Skipping Transfers. List items from Schedule A first, then items to be reported on Schedule D, including any transfers subject to an Estate Tax Inclusion Period (ETIP).

(a) Item number (from Schedule A, Part 2, col. (a), then ETIP transfers, if any)	(b) Description (only for ETIP transfers)	(c) Value (from Schedule A, Part 2, col. (g), or close of ETIP described in col. (b))	(d) Nontaxable portion of transfer	(e) Net transfer (subtract col. (d) from col. (c))
1				

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(If more space is needed, attach additional statements.)

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SCHEDULE D Computation of Generation-Skipping Transfer Tax *(continued)*

Part 2—GST Exemption Reconciliation (Section 2631)

Complete items 1–8 below if any gifts are listed on Schedule A, Parts 2 or 3 (direct skips, indirect skips, and other transfer in trust).

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	
4	Exemption claimed on this return from Part 3, column (c), total below	4	
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an "**Election Out**" statement. See instructions	5	
6	Exemption allocated to transfers not shown on line 4 or line 5 above. **You must attach a "Notice of Allocation."** See instructions	6	
7	Add lines 4, 5, and 6	7	
8	Exemption available for future transfers. Subtract line 7 from line 3	8	

Part 3—Tax Computation

(a) Item number from Schedule D, Part 1, col. (a)	(b) Net transfer (from Schedule D, Part 1, col. (e))	(c) GST exemption allocated	(d) Divide col. (c) by col. (b)	(e) Inclusion ratio (Subtract col. (d) from 1.000)	(f) Applicable rate (multiply col. (e) by 40% (0.40))	(g) Generation-skipping transfer tax (multiply col. (b) by col. (f))
1						

Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			**Total generation-skipping transfer tax.** Enter here; also on Schedule A, Part 4, line 10; and on Part 2—Tax Computation, line 11

(If more space is needed, attach additional statements.)

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Form 709-NA — attached statements

Claire M Exemple | Calendar year 2025 | Form 709-NA

Schedule A — how each value was determined (adequate disclosure)

Item	Property	Description	Value (USD)	How the value was determined
1	Real property situated in the United States	Condominium Unit 12C, 400 Example Avenue, Miami FL 33131; Miami-Dade parcel 00-0000-000-0000	850,000	Appraisal by Example Appraisal Group dated 03/01/2025 (comparable sales method), attached.
2	Tangible personal property situated in the United States	Oil painting, Harbor at Dusk (1962), kept at 25 Sample Street, New York NY	120,000	Appraisal by Example Fine Art Appraisers dated 05/20/2025, attached.

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