Gifts Made Outright to an Individual

NOTE: Only complete Forms 34 and/or 35 if in 2010:

- You made gifts of cash or marketable securities to an individual that exceeded $13,000; or
- You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or
- You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, please include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, please provide details below.

If your most recent gift tax return was not prepared by us, please include a copy.

For gifts other than cash, please include a copy of any appraisal(s) of assets.
If no appraisal is available, please describe how the value was determined.

For each gift made outright to an individual during the year, please provide the following information:

Gift 1:

Person giving the gift ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift _____

Address of person _____

Your relationship to the person
(e.g., son, granddaughter or friend) _____

Age of the person ____

Date(s) of gift(s) (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $13,000 in cash or 500 shares of ABC stock) _____

Cost basis of assets gifted if other than cash _____

Value of assets gifted if other than cash _____

Gift 2:

Person giving the gift ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift _____

Address of person _____

Your relationship to the person
(e.g., son, granddaughter or friend) _____

Age of the person ____

Date(s) of gift(s) (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $13,000 in cash or 500 shares of ABC stock) _____

Cost basis of assets gifted if other than cash _____

Value of assets gifted if other than cash _____

Gifts Made in Trust

NOTE: Complete this form only if you have made gifts in or to a trust during the year.

For each gift made in trust during the year, please provide the following information:

Name of trust receiving the gift]]]]]]]]]]]]]]]]]] _____

Name of the trustee] _____

Address of the trustee] _____

Trust identification number] _____

Name of the beneficiary of the trust]]]]]]]]]]]]]]] _____

Your relationship to the beneficiary
(e.g., son, granddaughter or friend)]]]]]]]]]]]]] _____

Age of the beneficiary] ____

Date(s) of gift(s)]]]]]]]]]]]]]]]]]]] (Mo/Da/Yr) _____

Description and amount of assets gifted
(e.g., $13,000 in cash or 500 shares of ABC stock)]]]]] _____

Cost basis of assets gifted if other than cash]]]]]]]]]]] [ ]

Value of assets gifted if other than cash]]]]]]]]]]]]]] [ ]

For gifts other than cash, please include a copy of any appraisal(s) of assets. If no appraisal is available, please describe how the value was determined.

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Please include a copy of the following:

A copy of the trust document(s) unless previously furnished to us.

A copy of the letter(s) notifying the beneficiary of his or her right to withdraw, if the trust grants the beneficiary the right to withdraw amounts contributed to the trust.