如何填寫 709 稅表

709 稅表的功用

美國由於有遺產稅(Estate Tax)，故對國民將資產轉移或贈與他人有限制，超過限額的贈與便要付贈與稅，稅率與遺產稅稅率相同。可是，稅例容許兩個免稅贈予：

- 每一個人在一年內可以贈與任何人$14,000，而完全沒有贈與稅(GIFT TAX)問題，也不需要申報國稅局。此項贈與豁免金額沒有受贈人數限制，也沒有限制受贈人必須與您有親戚關系。夫婦兩個人每年可以贈與任何人$28,000。

- 除了以上每年$14,000 贈與金額，稅例亦給予每一個美國居民與公民生前五百萬免稅贈與額，是個人遺產免稅額的五百萬元，做法是透過 709 號稅表通知國稅局.，免付任何禮物稅。遞交 709 稅表的限期，是作了贈予那一年的報稅限期，即假如在 2016 年作了贈予，便須在 2017 年 4 月 15 日前遞交 709 稅表。

第一步：取得 709 表格和指示書

709 表格可到 IRS 網站(https://www.irs.gov/pub/irs-pdf/f709.pdf)下載，709 指示書(709 Instructions)亦需要下載 (https://www.irs.gov/pub/irs-pdf/i709.pdf)，因爲要根據指示書來計算要避免繳納的禮物稅。

第二步：填寫 709 表格第一部份（Part 1）資料

表格第一部份的第 1 至第 7 項是禮物贈送人的個人資料。

第 8 和 9 項應該留空

第 10 項要填寫受贈人的數目，假如你送禮物給兩個受贈人，便要在箭咀右邊填上 2。這些受贈人遲些要逐個填寫在表格的 Schedule A。

假如你以前從未遞交過 709 號稅表，便應該在 11a 和 11b 項的右邊 No 空格填 X

第 12 項是有關是否夫婦同意使用另一配額的免稅額，這是所謂 gift splitting，加州居民一般都應該答 NO，即在第 12 項右邊 NO 空格填 X，其餘第 14 至 19 項全部留空。

第三步：填寫 709 表格 Schedule A （第二頁）

Form 709 (2015)   Page **2**

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   ☐ ◄ Check here 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 beginning this year. See instructions. Attach explanation.

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

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter ½ of column F	H Net transfer (subtract col. G from col. F)
1	Donee:Sarah Jo, 123 Main Street, Oakland, CA 94607 sister of donor. Condo, APN#2204-023-011 Address:123 Main Street, Oakland, CA 94607, subject to $63,250 mortgage		$125,000	3/15/2008	$450,000	$0	$450,000
	Gifts made by spouse —*complete **only** if you are splitting gifts with your spouse and he/she also made gifts.*						

Total of Part 1. Add amounts from Part 1, column H . . . . ►

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

在這裡要填寫受贈人資料和禮物的資料。最上面的 A 項與 B 項都要留空。在 Part 1 放入以下資料：

B 項：寫上受贈人的姓名、地址、與贈予人的關係和禮物內容的描述：

　　房地產：寫上物業的 Assessor Property Number 或 APN 號碼（地稅單上可找到）和地址。假如物業還有貸款，應該將貸款金額亦寫上。

　　股票：寫上股票名稱，股票數目，註明是普通股（common stock）或優先股（preferred stock），上市公司的股票要列出 CUSIP 號碼，未上市公司的股票要列出公司地址、公司登記的州名稱和公司成立日期。

D 項：寫上禮物的成本價。贈送現金，成本價便是禮物的金額；贈送房屋，便是當初的買入價加上加建費用。

E 項：贈送日期

F 項：禮物的市場數值。股票的市場價值是當天該股票最高和最低價的平均價。房地產的價值要減去相關的貸款金額。

G 項：留空

H 項：再次放入禮物的市場價值。

第四步：填寫第三頁 Part 4

現在我們開始計算需要豁免的禮物金額。

Form 709 (2015)		Page 3

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1	$450,000
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	$14,000
3	Total included amount of gifts. Subtract line 2 from line 1	3	$436,000

Deductions (see instructions)

4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers _____ of Schedule A . .	4			
5	Exclusions attributable to gifts on line 4	5			
6	Marital deduction. Subtract line 5 from line 4	6			
7	Charitable deduction, based on item nos. _____ less exclusions	7			
8	Total deductions. Add lines 6 and 7			8	0
9	Subtract line 8 from line 3			9	$436,000
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. H, Total) . .			10	0
11	**Taxable gifts.** Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1			11	$436,000

第一項：填上禮物的市場價值，即剛才 Schedule A 的 F 或 H 項。

第二項：填上今年的禮物豁免金額，目前是＄14,000。

第三項：將第一項的禮物市場價值減去＄14,000，這個就是超出每年可免稅贈送的金額。

第四項至第七項：全部留空

第八項和第十項：填 0。

第九項和第十一項：重複填寫第三項的金額

第五步：回到第一頁 Part 2

這是最後一步，要計算需要豁免的禮物稅金額，請準備打開 709 指示書

	1	Enter the amount from Schedule A, Part 4, line 11	1		$436,000
	2	Enter the amount from Schedule B, line 3	2		0
	3	Total taxable gifts. Add lines 1 and 2	3		$436,000
	4	Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions)	4		$134,040
	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		$134,040
Part 2—Tax Computation	7	Applicable credit amount. If donor has DSUE amount from predeceased spouse(s), enter amount from Schedule C, line 4; otherwise, see instructions	7		$2,117,800
	8	Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) .	8		0
	9	Balance. Subtract line 8 from line 7. Do not enter less than zero	9		$2,117,800
	10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10		0
	11	Balance. Subtract line 10 from line 9. Do not enter less than zero	11		$2,117,800
	12	Applicable credit. Enter the smaller of line 6 or line 11	12		$134,040
	13	Credit for foreign gift taxes (see instructions)	13		0
	14	Total credits. Add lines 12 and 13	14		$134,040
	15	Balance. Subtract line 14 from line 6. Do not enter less than zero	15		0
	16	Generation-skipping transfer taxes (from Schedule D, Part 3, col. H, Total)	16		0
	17	Total tax. Add lines 15 and 16	17		0
	18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18		0
	19	If line 18 is less than line 17, enter **balance due** (see instructions)	19		0
	20	If line 18 is greater than line 17, enter **amount to be refunded**	20		0

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of m

第一項：填寫剛才在第三頁 Part 4 第九或第十一項計算出來的金額。

第二項：填 0。

第三項：將上面第一項金額再次填寫。

第四項：打開 709 指示書第 18 頁，使用這個稅表計算第一或第三項的金額本來應付的禮物稅。

Table for Computing Gift Tax

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over—	Tax on amount in Column A	Rate of tax on excess over amount in Column A
- - - - -	$10,000	- - - - -	18%
$10,000	20,000	$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	- - - - -	345,800	40%

舉例：本來要付禮物稅的禮物金額是＄436,000，表格上要找 250,000 到 500,000 那一行，先將＄436,000 減去＄250,000，得出的＄186,000 要乘 34％，即＄63,240，然後加上＄70,800，總數是＄134,040，亦即＄436,000 的禮物，本來要繳納＄134,040 禮物稅。

另一個使用這個稅表的解釋如下：這＄436,000 禮物要分作兩個部份，＄250,000 的禮物稅表格已經計算好，是＄70,800。另一部份便是超出＄250,000 的金額，亦即＄186,000，其禮物稅率是 34％，故稅額是＄186,000 乘 34％＝＄63,240。＄70,800 加＄63,240 便是＄134,040

將總額$134,040 填在第四項、第六項、第十二項和第十四項。

第五項：填 0。

第七項：打開 709 指示書第 16 頁，抄下本年的禮物免稅金額，2015 年是 $2,117,800，將這個金額填上第七項、第九項、和第十一項。

2012	$5,120,000	$1,993,800
2013	$5,250,000	$2,045,800
2014	$5,340,000	$2,081,800
2015	$5,430,000	$2,117,800

第八項、第十項、第十三項、和第十五項至第二十項都應該填 0。

最後，要簽名後郵寄至：

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999

注意：不是與 1040 報稅表一起遞交，是一定要分開郵寄。

林修榮提供
2016 年