

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係。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/f1709.pdf>)，因為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

Part 1—General Information		
1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
4 Address (number, street, and apartment number)		5 Legal residence (domicile)
6 City or town, state or province, country, and ZIP or foreign postal code		7 Citizenship (see instructions)
8 If the donor died during the year, check here ► <input type="checkbox"/> and enter date of death _____ , _____ . 9 If you extended the time to file this Form 709, check here ► <input type="checkbox"/> 10 Enter the total number of donees listed on Schedule A. Count each person only once ►		Yes <input type="checkbox"/> No <input type="checkbox"/>
11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b b Has your address changed since you last filed Form 709 (or 709-A)?		<input type="checkbox"/> <input type="checkbox"/>
12 Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (see instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18.)		<input type="checkbox"/> <input type="checkbox"/>
13 Name of consenting spouse		14 SSN
15 Were you married to one another during the entire calendar year? (see instructions)		<input type="checkbox"/> <input type="checkbox"/>
16 If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ►		<input type="checkbox"/> <input type="checkbox"/>
17 Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)		<input type="checkbox"/> <input type="checkbox"/>
18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		
Consenting spouse's signature ►		Date ►

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)

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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 <input type="checkbox"/> No <input checked="" type="checkbox"/>							
B <input type="checkbox"/> 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 1/2 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 Gifts. Gifts that are direct gifts 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。

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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

Part 2—Tax Computation	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
	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

I 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, it is true, correct, and complete.

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