National Association of Tax Professionals

Addendum: Trending Topics and Tax Strategies

Revision 1:

The image has been updated to reflect the correct information in column (h).

Page 2-33

Form 709 (2025) **John Hartman** *****-**-4444** Page **3**

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, chec 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	(h) For split gifts, enter ½ of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable: (j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
	See Statement 1			60,000	Various	60,000		60,000	☐	☐	☐	☐

Gifts made by spouse – *complete **only** if you are splitting gifts with your spouse and spouse also made gifts.*

Total of Part 1. Add amounts from Part 1, column (i) 60,000

(If more space is needed, attach additional statements.) Form **709** (2025)

DAA

Date of revision: 10-14-2026

Revision 2:

The statement on the bottom of the page should not be included in the example and has been removed from the text.

Page 2-35

Date of revision: 10-14-2026

Revision 3:

Statement 2 under the “Gifts made by spouse – complete only if you are splitting gifts with your spouse also made gifts” section is eliminated since Linda did not make her own gifts; she only split the gifts John made.

Page 2-39

Form 709 (2025) John Hartman ***-**-4444 Page 3

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	(h) For split gifts, enter ½ of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable: (j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
	See Statement 1			60,000	Various	60,000	30,000	30,000	☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
Gifts made by spouse – *complete **only** if you are splitting gifts with your spouse and spouse also made gifts.*												
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
									☐	☐	☐	☐
Total of Part 1. Add amounts from Part 1, column (i)								30,000				

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

Form **709** (2025)

DAA

Date of revision: 10-14-2026