



Gifts Made Outright to an Individual

NOTE: Only complete Forms 34 and/or 35 if in 2021:

- You made gifts of cash or marketable securities to an individual that exceeded \$15,000; 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, 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, provide details below.

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

For gifts other than cash, include a copy of any appraisal(s) of assets.

If no appraisal is available, describe how the value was determined.

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

Gift 1:

| | | | |
|--|---|---------------------------------|--------------------------------|
| Person giving the gift | <input type="checkbox"/> Taxpayer | <input type="checkbox"/> Spouse | <input type="checkbox"/> 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., \$15,000 in cash or 500 shares of ABC stock) | _____ | | |
| Cost basis of assets gifted if other than cash | <input style="width: 100%;" type="text"/> | | |
| Value of assets gifted if other than cash | <input style="width: 100%;" type="text"/> | | |

Gift 2:

| | | | |
|--|---|---------------------------------|--------------------------------|
| Person giving the gift | <input type="checkbox"/> Taxpayer | <input type="checkbox"/> Spouse | <input type="checkbox"/> 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., \$15,000 in cash or 500 shares of ABC stock) | _____ | | |
| Cost basis of assets gifted if other than cash | <input style="width: 100%;" type="text"/> | | |
| Value of assets gifted if other than cash | <input style="width: 100%;" type="text"/> | | |