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# Gift Tax Return of Donor

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Please note: A Gift Tax Return is not required for gifts made on or after July 1, 2008.

	<b>Gift Tax Return of Donor</b> For Calendar Year _____
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**Do not file this return for gifts or donations made on or after July 1, 2008.**

Full name (Please print.)		
Address		Social Security Number
City	State	ZIP

**Please read instructions carefully.**

Schedule A — Computation of Taxable Gifts and Tax						
1. Total gifts for current year (from Schedule B)				1		00
2. A. Total annual exclusions (maximum \$10,000 per donee)	2A		00			
B. Specific lifetime exemption claimed	2B		00			
C. Gifts to spouse	2C		00			
D. Charitable, educational, and religious exemptions	2D		00			
3. Total exemptions (Add Lines 2A, 2B, 2C, and 2D.)				3		00
4. Taxable gifts for current year (Subtract Line 3 from Line 1.)				4		00
5. Add taxable gifts in prior years (From Schedule C, Line 1A)				5		00
6. Total taxable gifts (Add Lines 4 and 5.)				6		00
7. Calculation of tax						
A. 2% of first \$15,000 of Line 6	7A		00			
B. 3% of excess of Line 6 over \$15,000	7B		00			
8. Total tax (Add Lines 7A and 7B.)				8		00
9. Less credit for tax paid on taxable gifts in prior years (2% of Line 5, not to exceed \$300)				9		00
10. Gift tax for current year (Subtract Line 9 from Line 8.)	10		00			
11. Interest (See instructions.)	11		00			
12. Penalty	12		00			
13. Total amount due (Add Lines 10, 11, and 12.)				13		00
14. Amount paid with extension				14		00
15. Balance of tax due or refund due				15		00

**Do not send cash.**

**Mail return and payment to:**  
 Louisiana Department of Revenue  
 P. O. Box 201  
 Baton Rouge, LA 70821-0201



**Schedule B — Total Gifts During Calendar Year**

Item number	Donee's name and address, description of gift	Indicate community or separate property	Date of gift	Value of gift
		Total gifts for calendar year (Enter on Line 1, Schedule A.) ▶		

**Schedule C — Prior Year Gifts**

1. Have you been the donor of any gifts in prior years? ☐ Yes ☐ No  
If "Yes", complete Lines A and B.

A. Total amount of taxable gifts received in prior years. See instructions.  
Print this amount on Schedule A, Line 5. ▶

B. Total specific lifetime exemption claimed in prior years ▶

**Schedule D — Consent for Gift Splitting of Separate Property**

1. Name of consenting spouse \_\_\_\_\_

2. Social Security Number of consenting spouse \_\_\_\_\_

3. Were you married during the entire calendar year? ☐ Yes ☐ No

4. If no, please check one of the following:

A. ☐ Married Date \_\_\_\_\_

B. ☐ Divorced Date \_\_\_\_\_

C. ☐ Widowed Date \_\_\_\_\_

**Declaration by Signature**

Signature of donor/executor	Telephone	Date
Signature of consenting spouse	Telephone	Date
Signature of preparer, if different from donor	Telephone	Date





**Instructions for Completing  
the Louisiana Gift Tax Return  
General Information**

**PLEASE NOTE:** The provisions of Act 371 of the 2007 Legislative Session repealed the Louisiana Gift Tax effective July 1, 2008. A Gift Tax return for gift transfers made prior to July 1, 2008, is required.

**WHO MUST FILE A RETURN** – Every individual, association, partnership, or corporation making a gift to a single donee must file a Gift Tax Return of Donor. A separate return is required for each calendar year in which property is transferred by gift.

EXCLUSIONS AND EXEMPTIONS	
Effective for Years	Gift Tax Annual Exclusion
1998 - 2001	\$10,000
2002 - 2005	\$11,000
2006 - 2008	\$12,000

**SPECIFIC EXEMPTION** – A taxpayer may receive a specific lifetime exemption, not to exceed \$30,000. The exemption can be used to reduce the amount of any gifts made by a donor. A donor may attribute the entire amount or any portion of the exemption, in any one calendar year or spread it over many calendar years to reduce a gift. If the gift exceeds the annual exclusion or the gift is specifically exempt, a return must be filed even though no tax is due.

**WHEN TO FILE** – A calendar year return is due on or before the 15th day of April following the calendar year in which the gift was made.

**WHERE TO FILE AND PAY TAX** – The return must be filed with the Louisiana Department of Revenue (LDR), P.O. Box 201, Baton Rouge, LA 70821-0201. Payment of the tax due must accompany the return. **DO NOT SEND CASH.**

**BASIS OF THE TAX** – The true and full value of the property at the date of transfer shall be the value of the gift for the purpose of computing the tax due.

**TAXABLE YEAR** – The current taxable year is the calendar year for which the return is being filed.

**PRIOR YEAR TAXABLE GIFTS** – Refers to taxable gifts made in calendar years prior to the current taxable year. The gifts must have been previously reported on R-3302, and tax must have been paid.

**TRANSFERS BY RESIDENTS** – The tax is imposed upon the transfer of all property located in Louisiana. For this purpose, intangible property owned by a Louisiana resident is deemed to be located in Louisiana.

**TRANSFERS BY NONRESIDENTS** – The tax is imposed upon all tangible movable and immovable property located in Louisiana.

**EXEMPT TRANSFERS** – R.S. 47:1204 provided that the following transfers shall be exempt from tax:

- (1) Gifts to charitable, religious, or educational institutions located within the State of Louisiana, provided the net earnings of the organization benefit no private shareholder or individual.
- (2) Gifts made to the United States, the State of Louisiana, or any political subdivision of Louisiana (parish, municipality, or town), or civic organizations, provided the donor receives no direct or indirect benefit as a result of such donations.
- (3) Gifts made by a person to his spouse beginning with calendar year 1992.

**GIFT SPLITTING OF SEPARATE PROPERTY GIVEN BY HUSBAND OR WIFE TO ANOTHER PARTY** – R.S. 47:1205(C) considers gifts of separate property made by one spouse to another party, other than his or her spouse, as though one-half is made by each spouse, provided that:

- (1) each spouse is a resident of Louisiana at the time of the gift; and
- (2) both spouses signify on their Louisiana gift tax return their consent to split the gift.

For purposes of the statute, an individual is considered as the spouse of another individual only if he is married to such individual at the time of the gift and does not remarry during the remainder of the calendar year. Consent to gift splitting must be signified under the section of the return titled "Declaration By Signature."

**RATE OF TAX** – The tax is calculated on the total of all taxable gifts made by a donor during his lifetime. A taxable gift is that amount by which the gift exceeds the applicable annual exclusions and any portion of the specific exemption claimed and allowed. The first \$15,000 in taxable gifts is taxed at 2 percent, and all taxable gifts in excess of \$15,000 are taxed at 3 percent.

**INTEREST** – Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). Interest is calculated from the due date of the return until the tax is paid.

**DELINQUENT PENALTY AND LATE PAYMENT PENALTY** – R.S. 47:1602 imposes a delinquent penalty for the filing of a return after it becomes due. In addition, the statute imposes a late-payment penalty for the failure either to remit the total amount of tax shown due on a return that has been filed or to submit a written statement of estimated tax due with a request for an extension of time for filing a return. The penalty is 5 percent of the tax for each 30 days, or fraction thereof, that a return is delinquent or a remittance is late. The penalty cannot exceed 25 percent of the tax due.

**EXTENSION OF TIME TO FILE FOR FILING A RETURN** – The Secretary of Revenue may grant an extension of time for filing the return for a period not to exceed six months from the due date of the return. All requests for an extension must be in writing and must be received prior to the due date of the return. To avoid imposition of a late payment penalty, remittance of estimated tax due must also accompany the request. The Secretary may accept an extension of time to file a federal gift tax return for the same tax year as an extension to file R-3302.

## **SPECIFIC INSTRUCTIONS**

### **Schedule A - Computation of Taxable Gifts and Tax**

**Line 1 – Total gifts for current year** – Print the amount of total gifts for the current taxable year from Schedule B.

**Line 2A – Total annual exclusions** – Print the total amount of annual exclusions.

**Line 2B – Specific lifetime exemption claimed** – Print the amount of the specific lifetime exemption being claimed on this return. The specific exemption is limited to \$30,000. The total amount of any exemption claimed in prior years plus any amount claimed on this return may not exceed \$30,000.

**Line 2C – Gifts to spouse** – Print the total amount of any gifts made to your spouse during the current taxable year. This exemption applies only to gifts made after December 31, 1991.

**Line 2D – Charitable, religious, and educational exemptions** – Print the amount of any gifts made during the current taxable year to charitable, religious, or educational institutions located within Louisiana.

**Line 3 – Total exemptions** – Add Lines 2A, 2B, 2C, and 2D, and print the total.

**Line 4 – Taxable gifts for current year** – Subtract Line 3 from Line 1, and print the result.

**Line 5 – Add taxable gifts in prior years** – Print the amount of the taxable gifts made in prior years from Schedule C, Line 1. This amount should not exceed \$15,000.

**Line 6 – Total taxable gifts** – Add Lines 4 and 5, and print the total.

**Line 7A – Calculation of tax** – Multiply the first \$15,000 of Line 6 by 2 percent, and print the result. This amount should not exceed \$300.

**Line 7B – Calculation of tax** – Multiply the balance of Line 6, if any, by 3 percent, and print the result.

**Line 8 – Total tax** – Add Lines 7A and 7B, and print the total.

**Line 9 - Less credit for tax paid on taxable gifts in prior years** – Multiply Line 5 by 2 percent, and print the result. This amount may not exceed \$300.

**Line 10 – Gift tax for current year** – Subtract Line 9 from Line 8, and print the result.

**Line 11 – Interest** – Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 12 – Penalty**—Multiply Line 10 by 5 percent for each 30 days or any portion thereof that the return is delinquent. The total delinquent penalty shall not be greater than 25 percent of the tax. If payment for the total tax on Line 10 does not accompany the return (or an estimated statement of tax due does not accompany a request for an extension), a late payment penalty equal to 5 percent of the tax due for each 30 days, or portion thereof, will be assessed until the tax is paid. However, combined delinquent penalty and late-payment penalty shall not be greater than 25 percent of the total tax due.

**Line 13 – Total amount due** – Add Lines 10, 11, and 12, and print the result.

**Line 14 – Amount paid with extension** – Print the amount of any payment previously submitted with a request for an extension to file.

**Line 15 – Balance of tax due or refund due** – Subtract Line 14 from Line 13, and print the result. If Line 14 is greater than Line 13, print the amount of your refund. If Line 14 is smaller than Line 13, print the amount of tax due.

### **Schedule B – Total Gifts During Calendar Year**

**Item number** – Identify each gift made during the calendar year using either numeral or alphabetical characters.

**Donee's name and address, description of gift** – Print the name and address of each donee and a brief description of the property transferred to the donee. A copy of the act of donation should accompany the return for gifts of real estate.

**Indicate community or separate property** – Use "C" or "S" to indicate whether the property donated is community or separate property.

**Date of gift** – Print the date on which the gift was made.

**Value of gift** – Print the value of the gift on the date it was transferred. If the gift was made with the understanding that the donee would pay the tax, the value of the gift can be reduced by the amount of the tax. If the gift was separate property that you or your spouse have consented to split, only one-half its value should be listed. Your spouse must file a separate return claiming the other one-half. See the instructions to Schedule D below.

### **Schedule C – Prior Year Gifts**

Schedule C is applicable only if you made taxable gifts in prior years. If not, proceed to Schedule D.

**Line 1A** – If the answer to Line 1 is yes, print the lesser of \$15,000 or the total amount of taxable gifts made in prior years. Print this amount on Schedule A, Line 5.

**Line 1B** – Print the total amount of specific lifetime exemption claimed in prior years. This amount, plus any amount claimed on Line 2B of Schedule A, may not exceed \$30,000.

### **Schedule D – Consent for Gift Splitting of Separate Property**


Schedule D is applicable only if you or your spouse have made a gift of separate property to a third party. In such instances, R.S. 47:1205(C) provides that both spouses must consent to the gift splitting. Each party must file a separate return.

**Line 1** – Print your spouse's name: first name, middle initial, and last name.

**Line 2** – Print your spouse's Social Security Number.

**Line 3** – Indicate whether you and your spouse were married during the entire calendar year. If yes, proceed to "Declaration By Signature." If no, complete Line 4.

**Line 4** – Indicate married, divorced, or widowed and the date.



Cynthia J. Bridges  
Secretary

Department of Revenue  
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Baton Rouge LA 70821-0201

617 N. Third Street  
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General Information  
225-219-0067

