**GIFT TAX FORM 709**

Dale C. and Andrea M. Dixon (Social Security numbers 123–45–6789 and 123–45–6788) live at 912 Mockingbird Lane, Pine Bluff, AR 71602. Both are active in real estate ventures and in the past have developed and owned numerous shopping centers in various parts of Arkansas and northern Mississippi. They have two children, Calvin (age 21) and Cindy (age 22), both of whom attend college. During 2009, Dale and Andrea made the following transfers.

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|  | **Donor** |
| **Transfer** | **Dale** | **Andrea** |
| Paid Falcon University for the college expenses relating to Calvin and Cindy: tuition ($70,000), lodging ($7,000), and board ($9,000). | 43,000 | 43,000 |
| Purchased a tract of undeveloped land in Grant County, listing title as ‘‘Calvin and Cindy Dixon, joint tenants with right of survivorship.’’ | 100,000 | 100,000 |
| Paid the medical providers (e.g., physicians, hospital) for Cheryl Dixon’s heart surgery. Cheryl is Dale’s mother but not a dependent of the Dixons. | 40,000 |  |
| Gave the Martins (Andrea’s parents) an RV as an anniversary present. |  | 110,000 |
| Reimbursed Gail Nash (Dale’s sister) for the legal expenses she incurred in obtaining a divorce. Gail is not a dependent of the Dixons. | 30,000 |  |

In 2008, the Dixons created several family trusts. As a result, they made taxable gifts of $2.1 million and paid a gift tax of $41,000. Prepare 2009 gift tax returns (Form 709) for the Dixons. As in the past, the Dixons make the § 2513 election to split the gifts.