Date: [Insert Date]

To: [Name of Trustee]
[Address of Trustee]
[City, State, Zip Code]

Re: Letter of Instruction for Generation-Skipping Distribution - [Name of Trust]

Dear [Name of Trustee],

Pursuant to my authority as Grantor/Settlor of the [Full Name of Trust], dated [Date of Trust Agreement], I am writing to provide formal instructions regarding the distribution of trust assets intended for generation-skipping purposes.

I hereby direct you to make the following distributions to the designated "skip persons" as defined under the terms of the Trust and applicable Internal Revenue Code regulations:

**Beneficiary Name:** [Name of Grandchild/Skip Person]
**Relationship:** [e.g., Grandchild]
**Distribution Amount/Percentage:** [Insert Amount or %]
**Purpose of Distribution:** [e.g., Education, Healthcare, or General Maintenance]

**Beneficiary Name:** [Name of Grandchild/Skip Person]
**Relationship:** [e.g., Grandchild]
**Distribution Amount/Percentage:** [Insert Amount or %]
**Purpose of Distribution:** [e.g., Education, Healthcare, or General Maintenance]

In executing these distributions, please ensure the following:

- Allocation of the Generation-Skipping Transfer (GST) Tax exemption is applied as intended to minimize tax liability.
- Distributions are made in accordance with the "Direct Skip" or "Taxable Distribution" provisions of the Trust.
- All necessary tax filings, including Form 709 or Form 1041 as applicable, are prepared and filed.

Please acknowledge receipt of this instruction and provide a timeline for the processing of these distributions. If you require further documentation or clarification, please contact me directly.

Sincerely,

[Signature]
[Printed Name of Grantor]
[Phone Number]
[Email Address]