Sign, pay, and file

Daniel Example | Calendar year 2025 | Form 708

Signature

The recipient signs page 1. A paid preparer signs the preparer section and must give the recipient a copy of the completed return.

Payment

Pay $216,400.00 by 06/15/2027, even if filing is extended. Pay electronically through EFTPS or by same-day wire, or by check payable to “United States Treasury” with the TIN and “Form 708” written on it.

Due date

06/15/2027 (the 15th day of the 18th month after the year of receipt). To extend it 6 months, mail Form 7004 by that date; the workspace prints it.

Attachments

Attach: a copy of the governing instrument of the filing trust (if a foreign or migrated trust) and of each distributing foreign trust; any appraisal used to value real estate or other property. The software does not include outside documents.

Mail to

Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999

Private delivery service

Internal Revenue Service
333 W. Pershing Road
Kansas City, MO 64108
(A private delivery service cannot deliver to a P.O. box.)

One return per year

File one Form 708 for the calendar year listing all covered gifts, bequests and trust distributions received. To change a filed return, file a supplemental Form 708.

Form 3520

Gifts and bequests from foreign persons and distributions from foreign trusts may also be reportable on Form 3520.

Reference

https://www.irs.gov/forms-pubs/about-form-708

SAMPLE — NOT FOR FILING

Sample return from Agena Software. All names and numbers are fictional.

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