Sign, pay, and file

Claire M Exemple | Calendar year 2025 | Form 709-NA

Signature

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

Payment

Pay $319,280 by 04/15/2026, even if filing is extended. A check is payable to “United States Treasury” with the donor’s name and “Form 709-NA” and the year written on it; a single check can’t be $100 million or more. An overpayment on Form 1040 or 1040-NR can’t be applied to gift tax.

Due date

04/15/2026. To extend it 6 months, file Form 8892 by that date (the workspace prints it), or extend the donor’s income tax return.

Attachments

Included: Form 709-NA, the attached statements. Attach: any appraisal used to value real estate or other property; a certified or verified copy of the trust instrument for a gift in trust (on the return reporting the first transfer to the trust). The software does not include outside documents.

Mail to

Department of the Treasury
Internal Revenue Service Center
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.)

Identifying number

Line 3 is blank. The IRS will assign an IRSN; enter it on later returns.

Paper filing

This return is filed on paper. IRS e-file for Form 709-NA is planned; donors without an SSN or previously used ITIN file on paper.

Reference

SAMPLE — NOT FOR FILING

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

https://www.irs.gov/forms-pubs/about-form-709-na

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