Form 709-NA — preparation workpapers

Claire M Exemple | Calendar year 2025 | Version 1

Preparation record — retain with your files; do not mail

Reviewer: Jordan Sample, CPA
Rules: form709na-2026.11.10.1
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Source: https://www.irs.gov/forms-pubs/about-form-709-na
Annual exclusion: $19,000; spouse who is not a U.S. citizen: $190,000
Due date: 04/15/2026; extended due date 10/15/2026
Extension (line 19): No; section 877(b) donor: No

Part 2 — tax computation (USD)

Line	Description	Amount
1	Taxable gifts (Schedule A, Part 4, line 11)	932,000
2	Prior periods (Schedule B, line 3)	0
3	Total taxable gifts	932,000
4	Tax on line 3	319,280
5	Tax on line 2	0
6	Balance	319,280
7	Other credits (treaty)	0
8	Foreign gift taxes	0
9	Total credits	0
10	Balance	319,280
11	GST taxes (not supported: 0)	0
12	Total tax	319,280
13	Prepaid with extension	0
14	Tax due	319,280
15a	Overpayment	0

Schedule A, Part 4 (USD)

Line	Amount
1	970,000
2	38,000
3	932,000

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

Line	Amount
4	0
5	0
6	0
7	0
8	0
9	932,000
10	0
11	932,000

Annual exclusions by donee

Donee	Type	All gifts	Present interests	Limit	Exclusion claimed
Sophie Exemple	individual	850,000	850,000	19,000	19,000
Lucas Exemple	individual	120,000	120,000	19,000	19,000

Schedule A, Part 1 — gifts and situs classification

Item	Donee	Property	Date	Value	Present interest
1	Sophie Exemple	Real property situated in the United States	03/14/2025	850,000	Yes
2	Lucas Exemple	Tangible personal property situated in the United States	06/02/2025	120,000	Yes

Rounding

Amounts are whole dollars: each entry is rounded, then each line. Tax is figured with the Table for Computing Gift Tax (section 2001(c)).

Not supported in this release

Schedule A Parts 2 and 3 and Schedule D (generation-skipping transfers), the section 529(c)(2)(B) election, section 2701 elections and the line 17 QTIP annuity election are not prepared.

Review issues

No blocking validation issues.

Review reminders

Line 3 is left blank (no SSN, previously used ITIN, or IRSN). The IRS will assign an IRSN; use it on later returns. A donor without an identifying number files on paper.
Pay the $319,280 tax due by April 15, 2026; an extension of time to file does not extend the time to pay.
This return was due April 15, 2026. Penalties for late filing and late payment (section 6651) and interest may apply unless there is reasonable cause; send an explanation only after receiving a penalty notice.

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Preparer notes

None

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