

Instructions for Form 8892



(Rev. December 2024)

Application for Automatic Extension of Time To File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 8892, and its instructions, such as legislation and other guidance issued after they were published, go to [IRS.gov/Form8892](https://www.irs.gov/Form8892).

What's New

Form and instructions. Forms and instructions have been separated.

Purpose of Form

Use Form 8892 for the following purposes.

- To request an automatic 6-month extension of time to file Form 709 or 709-NA when you aren't applying for an extension of time to file your individual income tax return using Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or Form 2350, Application for Extension of Time To File U.S. Income Tax Return.
- To make a payment of gift tax when you're applying for an extension of time to file Form 709 or 709-NA (including payment of any generation-skipping transfer (GST) tax from Form 709 or 709-NA).



Form 8892 can't be used for joint filings and can only be filed by an individual taxpayer. If both you and your spouse need to file Form 8892, use separate forms and mail the forms in separate envelopes.

Who Must File

Extending the time to file Form 709 or 709-NA. If you obtained an extension of time to file your individual income tax return by using Form 4868 or Form 2350, the time to file your Form 709 or 709-NA is automatically extended. In this case, you don't need to file Form 8892 to extend the time to file Form 709 or 709-NA. If you aren't applying for an extension of time to file your individual income tax return, use Form 8892 to request an extension of time to file Form 709 or 709-NA.

Note: An extension of time to file your Form 709 or 709-NA doesn't extend the time to pay the gift tax. See *Paying gift tax*, next, if you expect to owe tax.

Paying gift tax. If you're filing Form 8892 to pay gift tax, file by the due date for Form 709 or 709-NA. Generally, this is April 15. See the Instructions for Form 709 or 709-NA for exceptions. If the due date falls on a Saturday, Sunday, or legal holiday, you can file the return on the next business day.

You can use the table on page 1 to determine whether to file Form 8892.

When To File

Paying tax. If you are requesting extension as described above, and expect to owe gift and/or GST tax, you must use Form 8892 to send in your tax payment. If you don't pay the gift tax by the

original due date of the return (generally, April 15), you will be charged interest and may be charged penalties. If the due date falls on a Saturday, Sunday, or legal holiday, you can file the return on the next business day. Payments without an extension to file the 709 or 709-NA are not accepted with the electronic version of the form.

Extension of time to file. File Form 8892 by the regular due date of Form 709 or 709-NA. Unless the donor has died, don't file this form before January 1 of the year in which the Form 709 or 709-NA is due. The form can't be processed before then.

Where To File

File Form 8892 at the following address.

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

Private delivery services (PDSs). Filers can use certain PDSs designated by the IRS to meet the "timely mailing as timely filing" rule for tax returns. Go to www.irs.gov/PDS for the current list of designated services. The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using a PDS, go to www.irs.gov/PDSstreetAddresses.



PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

How To Complete the Form

IF you're extending...	THEN complete...
the time to file your Form 709 or 709-NA	Parts I and II.
the time to file your Form 709 or 709-NA and making a gift tax payment	Parts I, II, and boxes 1, 2, and 4 for Form 709 or boxes 1, 3, and 5 for Form 709-NA of Part III.
the time to file your individual income tax return and gift tax return (Form 709 or 709-NA) by using Form 4868 or Form 2350 , and need to make a gift tax payment	Part III in its entirety.

Filing Form 709 or Form 709-NA

You may file Form 709 or 709-NA any time before the extension expires. But remember, Form 8892 doesn't extend the time to pay taxes. If you don't pay the amount due by the original due date, you will owe interest. You may also be charged penalties.

Interest. You will owe interest on any tax not paid by the original due date of your Form 709 or 709-NA even if you had a good reason for not paying on time. The interest runs until you pay the tax.

Penalties. The late payment penalty is usually 1/2 of 1% of any tax not paid by the regular due date. It is charged for each month or part of a month the tax is unpaid. The maximum penalty is 25%.

Late filing penalty. A penalty is usually charged if your Form 709 or 709-NA is filed after the due date (including extensions). It is usually 5% of the tax not paid by the original due date for each month or part of a month your return is late. The maximum penalty is 25%.

Specific Instructions

Part II—Automatic Extension of Time To File Form 709 or 709-NA

If you aren't applying for an extension of time to file your individual income tax return, you may apply for an automatic 6-month extension of time to file Form 709 or 709-NA by completing Parts I and II. If you are making a payment along with the automatic extension request, also complete Part III, boxes 1, 2, and 4 for Form 709 or boxes 1, 3, and 5 for Form 709-NA. See the instructions for Part III below.

Complete Part II by checking the designated box. If the donor died during the tax year, enter the donor's date of death in the space indicated. You don't have to explain why you are asking for an automatic extension. We will contact you only if your request is denied.

Note: Keep a copy of the form for your records.

Except when the donor has died (see *Donor's death* next), any extension granted on Form 8892 will end on October 15 of the applicable year, unless the due date falls on a Saturday, Sunday, or legal holiday. In this case, the due date will be the next business day.

Donor's death. If the donor died during the tax year, Form 709 or 709-NA may be due before April 15. See the Instructions for Form 709 or 709-NA to determine the due date. The maximum extension we will grant for Form 709 or 709-NA is 6 months from the initial due date. Enter the donor's date of death in the space indicated.

Part III—Payment of Gift (and/or Generation-Skipping Transfer) Tax

If you are requesting an extension of time to file Form 709 or 709-NA with Form 8892 and are also making a payment of gift and/or GST taxes due, complete boxes 1, 2, and 4 for Form 709 or boxes 1, 3, and 5 for Form 709-NA. If you have extended the time to file your individual income tax return and are only making a payment of gift and/or GST taxes due with Form 8892, complete Part III only, detach the completed payment voucher, and send it to the address provided under *Where To File* on page 2.

Box 1. Enter the calendar year for which you are paying the gift and/or GST taxes due. Don't enter the year you are filing Form 8892.

Box 4. Enter the amount of the GST tax paid from Form 709. The only GST tax you can pay with Form 8892 is the tax on a direct skip reported on Form 709.

Box 5. Enter the amount of the GST tax paid from Form 709-NA. The only GST tax you can pay with Form 8892 is the tax on a direct skip reported on Form 709-NA.

Paying by check or money order. Make your check or money order payable to "United States Treasury." Don't send cash. Write your social security number (SSN), daytime phone number, and the calendar year from box 1 (above), followed by "Form 709 or 709-NA." Enclose your payment with the detached and completed payment voucher, but don't staple or attach your payment to the voucher.

Note: If you changed your mailing address after you filed your last return, use Form 8822, Change of Address, to notify the IRS of the change. Showing a new address on Form 8892 will not update your record. You can get Form 8822 by calling 800-829-3676.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need the information to determine your eligibility for an extension of time to file a United States Gift (and Generation-Skipping Transfer) Tax Return. If you apply for an extension of time to file, you are required by Internal Revenue Code sections 6001 and 6011 to provide the information requested on this form. Section 6109 requires you to provide your identifying number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws.

We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you fail to provide this information in a timely manner, or provide incomplete information, your application for an extension of time to file may be denied and you may be liable for interest and penalties. If you willfully provide false or misleading information, you may be subject to criminal prosecution.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances.

The estimated average time is:

Learning about the law or the form	13 min.
Preparing the form	12 min.
Copying, assembling and sending the form to the IRS	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Do not send the form to this office. See *When and Where To File*, earlier.