

**Payment of Gift/GST Tax and/or Application  
 for Extension of Time To File Form 709**

OMB No. 1545-1913

▶ If you complete Part III, file in duplicate.

**Part I Identification**

Please type or print.  File the <b>original (and one copy if you complete Part III)</b> by the due date for filing your return. See instructions.	<b>1</b> Your first name and initial	Last name	<b>2</b> Social security number
	Street address (or P.O. box if mail is not delivered to street address)		
	City, town or post office, state, and ZIP code		

**Part II Payment of Gift (and/or Generation-Skipping Transfer) Tax**

<b>3</b> Tax year  20 ____	<b>4</b> Amount of gift tax paid  \$ _____	<b>5</b> Amount of GST tax paid (from Form 709)  \$ _____
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**Part III Application for Extension of Time To File Form 709** (If you complete Part III, file the original and one copy of the form.) The IRS will show below whether or not your application is approved and will return the copy.

**6** I request an extension of time until October..., 20 ....., (or, if donor died during the year, until ....., 20 ....., (see instructions)) to file my Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for tax year 20 ....., If the donor died during the year, enter the date of death (mo., day, year) \_\_\_\_/\_\_\_\_/\_\_\_\_.

**7** Explain why you need an extension. You must give an adequate explanation ▶ .....

.....

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**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_

**(Do not detach)**

**Notice to Applicant**  
  
**To Be Completed by the IRS**

- We **have** approved your application.
- We **have not** approved your application. However, we have granted a 10-day grace period to ..... This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.
- We **have not** approved your application. After considering the information you provided in line 7 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We cannot consider your application because it was filed after the due date of your return.
- We cannot consider your application because it was not signed.
- Other .....

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable)	Date
	Taxpayer's social security number	
	Number and street (include suite, room, or apt. no.) or P.O. box number	
	City, town or post office, state, and ZIP code	Agents: Always include taxpayer's name on Return Label.

# General Instructions

## Purpose of Form

Use Form 8892 for the following purposes:

- To make a payment of gift tax when you are applying for an extension of time to file Form 709 (including payment of any generation-skipping transfer (GST) tax from Form 709), and
- To request an extension of time to file Form 709, when you are not applying for an extension of time to file Form 1040.



*Form 8892 cannot 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.

Previously, certain Form 709 extensions were requested by letter. Form 8892 replaces the use of a letter. You must use Form 8892 to request an extension of time to file Form 709 in either of the following situations:

- You are not applying for an extension of time to file your individual income tax return (Form 1040), or
- You have already obtained a 4-month extension on Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, and need an additional extension only for Form 709. In this case, use Form 8892 to request an additional extension for Form 709. (But, if you obtain an additional Form 1040 extension with Form 2688, Application for Additional Extension of Time To File U.S. Individual Income Tax Return, that will also give you an additional extension for Form 709 and you do not need to use Form 8892.)

**Paying gift tax.** An extension of time to file your Form 709 does not extend the time to pay the gift tax.

If you file Form 4868 by the regular due date of your income tax return, you will automatically be given a 4-month extension of time to file your Form 709. You do not need to do anything else to receive the extension of time to file your Form 709.

However, if you also expect to owe gift and/or GST tax, you must use Form

8892 to send in your tax payment. If you do not 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.

These same rules apply if you file Form 2350, Application for Extension of Time To File U.S. Income Tax Return, rather than Form 4868.

You can use the table at the bottom of this page to determine whether to file Form 8892.

## When To File

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

**Extensions of time to file.** File Form 8892 by the regular due date (or the extended due date if a previous extension was granted) of Form 709. However, to avoid a possible late filing penalty in case your request for an extension is not granted, you should file Form 8892 early enough to allow the IRS to consider your application and reply before the Form 709 regular or extended due date.

Unless the donor has died, do not file this form before January 1 of the year following the year of the gift tax return. The form cannot be processed before then.

## Where To File

If you live in the United States, file Form 8892 at the following address:

Internal Revenue Service Center  
Cincinnati, OH 45999

If you live in a foreign country, U.S. possession, or have an APO or FPO address, file Form 8892 at the following address:

Internal Revenue Service Center  
Philadelphia, PA 19255

**Private delivery services.** You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL

Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## How To Complete the Form

If you are applying for an extension of time to file your income and gift tax returns by using Form 4868 and need to make a payment of gift tax, complete Parts I and II only and sign the form.

If you are filing Form 8892 to request an extension of time to file your gift tax return, complete Parts I and III, sign the form, and complete the Return Label in the Notice to Applicant. If you are making a payment along with the extension request, also complete Part II.

## Filing Form 709

You may file Form 709 any time before the extension expires. But remember, Form 8892 does not extend the time to pay taxes. If you do not 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 return 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 ½ 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%.

You might not owe the penalty if you had reasonable cause for paying late. Attach a statement to your Form 709, not Form 8892, explaining the reason.

**Late filing penalty.** A penalty is usually charged if your return 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%. You might not

IF...	AND...	THEN...
You file Form 4868	Do not expect to owe gift tax	Do not use Form 8892
You file Form 4868	Expect to owe gift tax	Use Form 8892 to pay gift tax
You previously filed Form 4868	Are filing Form 2688 to request an additional extension for your Form 1040	Do not use Form 8892
You previously filed Form 4868	Are requesting an additional extension for Form 709 but not Form 1040	Use Form 8892
You need to extend the time to file Form 709	You are not requesting an extension for your Form 1040	Use Form 8892

owe the penalty if you have reasonable cause for filing late. Attach a statement to your Form 709, not Form 8892, explaining the reason.

## Specific Instructions

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

Complete Part II only if you are making a payment of gift and/or GST taxes due with Form 8892 and are applying for an extension of time to file your gift tax return. The only GST tax you can pay with Form 8892 is the tax on a direct skip reported on Form 709.

**Line 3.** Enter the calendar year for which you are paying the gift and/or GST taxes due. Do not enter the year you are filing Form 8892.

**Paying by check or money order.** Make your check or money order payable to the “United States Treasury.” Do not send cash. Write your social security number (SSN), daytime phone number, and the calendar year from line 3 above, followed by “Form 709.” Enclose your payment with Form 8892, but do not staple or attach your payment to the form.

### Part III—Application for Extension of Time To File Form 709

Complete Part III only if you are applying for an extension of time to file Form 709 but are not applying for an extension of time to file your income tax return. You must complete the “Signature and Verification” portion of this form. See *Signature and Verification* below.

**Line 6.** The maximum extension we will grant for Form 709 is 6 months. If you are filing Form 8892 to request an initial extension, we will give you a 6-month extension. If you are filing Form 8892 to request an extension beyond the 4-month extension of your Form 1040 (received by filing Form 4868), we will give you an additional 2 months. If you request an additional 2-month extension for your Form 1040 and it is granted, you do not need to file Form 8892.

Except when the donor has died (see below), any extension granted on Form 8892 will end on October 15 of the applicable year, unless the due date falls on a Saturday or Sunday, in which case the due date will be the next business day. Enter the applicable day and year in the space indicated.

If the donor died during the tax year, Form 709 may be due before April 15. See the Instructions for Form 709 to determine the due date. In this case, we will not grant an extension of more than 6 months from the initial due date. Enter the requested extended due date in the space indicated. Also enter the donor’s date of death.

**Line 7.** Explain in detail why it is impossible or impractical to file Form 709 by the regular due date (or the extended due date if a previous extension was granted). We cannot accept incomplete reasons, such as “illness” or “practitioner too busy,” without an adequate explanation.

**Signature and Verification.** This form must be signed by the taxpayer. However, see below. The duplicate copy does not need an original signature.

**Others who can sign for you.** Anyone with a power of attorney can sign Form 8892 for you. Attorneys, CPAs, and enrolled agents can sign for you without a power of attorney. Also, a person in a close personal or business relationship to you can sign without a power of attorney if you cannot sign. There must be a good reason why you cannot sign, such as illness or absence. Attach an explanation.

**Notice to Applicant and Return Label.** You must complete the Return Label to receive the Notice to Applicant. We will use it to tell you if your application has been approved. Do not attach it to your Form 709—keep it for your records.

If the post office does not deliver mail to your street address, enter the P.O. box number instead.

**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 1-800-829-3676.

**Privacy Act and 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 the Internal Revenue Code sections 6001 and 6011 to provide the information requested on this form.

Code section 6109 requires you to provide your social security number (SSN) or individual taxpayer identification number (ITIN). 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 are not 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 Code section 6103.

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

The estimated average time is:

<b>Learning about the law or the form</b> . . . . .	13 min.
<b>Preparing the form.</b> . . . . .	13 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, IR-6406, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*, on page 2.