Annual Forms

The Form 709 and 709-NA are annual returns. Generally, the donor must file Form 709 or 709-NA, no later than the earliest of January 1, but not later than April 15, of the year after the gift was made, excluding extensions.

Forms 709 and 709-NA

Tax Period	**Tax Period Ending Date**	**Return Due Date**
2026	December 31, 2026	April 15, 2027

Form 8892 extension requests are due by the regular due date of Form 709 or 709-NA. Timely requests are granted a 6-month extension.

*If the 15th falls on a federal holiday or weekend, the return due date is the next business day.