

**Application for Automatic Extension of Time To File  
 Form 709 or Form 709-NA and/or Payment of  
 Gift/Generation-Skipping Transfer Tax**  
 Go to [www.irs.gov/Form8892](http://www.irs.gov/Form8892) for instructions and the latest information.

For calendar year 20 \_\_, or other tax year beginning \_\_\_\_\_, 20 \_\_, and ending \_\_\_\_\_, 20 \_\_.

**Before you begin:** Be sure that you have read the chart below to see if you must use Form 8892.

IF you...	AND you...	THEN...
file Form 4868 or Form 2350	do not expect to owe gift or GST tax	do not use Form 8892.
file Form 4868 or Form 2350	expect to owe gift or GST tax	use Form 8892-V, Payment Voucher, (below) to pay gift or GST tax.
need to extend the time to file Form 709 or Form 709-NA	are not requesting an extension for your individual income tax return	use Form 8892 and Form 8892-V, if applicable. See instructions.

**Part I Identification**

<b>Type or print</b>	<b>1</b> First name and initial	<b>2</b> Last name	<b>3</b> Donor's U.S. taxpayer identification number (see instructions)		
	<b>4a</b> Address (number and street). If you have a P.O. box, see instructions.			<b>4b</b> Apt. no.	
	<b>5</b> City, town, or post office		<b>6</b> State	<b>7</b> ZIP code	
	<b>8</b> Foreign country name		<b>9</b> Foreign province/state/county	<b>10</b> Foreign postal code	

**Part II Automatic Extension of Time To File Form 709 or Form 709-NA (Section 6081)**

If you are applying for an automatic 6-month extension of time to file Form 709 or Form 709-NA but are not applying for an extension of time to file your individual income tax return, check here. See instructions . . . . .  709  709-NA

For either box checked, if the donor died during the year, enter the date of death (mo., day, year) \_\_\_\_\_.

-----  
**Detach Here and Mail With Your Payment**  
 -----

**Payment Voucher**

Use this voucher when making a payment of gift and/or GST tax.

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

<b>Complete if you file Part III only. (Type or print)</b>	<b>1</b> Tax year	<b>2</b> Amount of gift tax paid from Form 709	<b>3</b> Amount of gift tax paid from Form 709-NA	<b>4</b> Amount of GST tax paid from Form 709	<b>5</b> Amount of GST tax paid from Form 709-NA
	20	\$	\$	\$	\$
	<b>6</b> First name and initial		<b>7</b> Last name		<b>8</b> Donor's U.S. taxpayer identification number (see instructions)
	<b>9a</b> Street address (or P.O. box if mail is not delivered to street address)				<b>9b</b> Apt. no.
<b>10</b> City or town, state or province, country, and ZIP or foreign postal code					